

EXHIBIT A

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall, Emily Melissa	Manager	United States	9/1/2024	US State and Local Tax	Conducting research concerning Kentucky presentation of gains.	1.10	551.00	606.10
Hall, Emily Melissa	Manager	United States	9/1/2024	US State and Local Tax	Update Kentucky unitary workpaper based on research.	1.60	551.00	881.60
Geisler, Arthur	Staff	Switzerland/Lichtenstein	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG : Review with V. Bouza (EY) of the MOR report of August and adjustments of the correction.	3.90	236.00	920.40
Geisler, Arthur	Staff	Switzerland/Lichtenstein	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	E-mail to inform A. Giovanoli (Matrixis) about the scope of our work on FTX.	0.50	236.00	118.00
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - MOR Review 08.2024	2.00	551.00	1,102.00
Suzuki, Jason	Senior Manager	Japan	9/2/2024	Non US Tax	Email correspondence to fix cfo, summary to obtain approval of new contracts for softledger accounting system	0.90	683.00	614.70
Suzuki, Jason	Senior Manager	Japan	9/2/2024	Non US Tax	Review of responses provided by auditor of Quoine PTE for their revisions to the audited financial statements for 31 March 2021	1.30	683.00	887.90
Suzuki, Jason	Senior Manager	Japan	9/2/2024	Non US Tax	Working time for Quoine India share transfer Japan tax office documents	0.80	683.00	546.40
Sakaguchi, Masato	Senior	Japan	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation and sending to the accounting firm of materials (invoices) of Quoine PTE 2024. Aug monthly closing	3.10	415.00	1,286.50
Sakaguchi, Masato	Senior	Japan	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Email communications with the accounting firm in charge of Quoine PTE monthly closing about accounting treatment with the Custodien (former FTX Japan KK)	2.90	415.00	1,203.50
Sakaguchi, Masato	Senior	Japan	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation and sending to the accounting firm of materials (invoices) of Quoine India 2024. Aug monthly closing	1.00	415.00	415.00
Taniguchi, Keisuke	Senior Manager	Japan	9/2/2024	Non US Tax	Preparing transition package for FTX Japan KK	0.80	683.00	546.40
Taniguchi, Keisuke	Senior Manager	Japan	9/2/2024	Non US Tax	Confirmation on way of filing Masterfile and Ultimate parent company notification for FY22's FTX Japan entities	0.80	683.00	546.40
Hall, Emily Melissa	Manager	United States	9/2/2024	US State and Local Tax	Update Alaska workpaper to include income sourcing note.	0.80	551.00	440.80
Hall, Emily Melissa	Manager	United States	9/2/2024	US State and Local Tax	Updated Maryland separate company return for FTX entity based on M. Musano's (EY) comments.	1.80	551.00	991.80
Hall, Emily Melissa	Manager	United States	9/2/2024	US State and Local Tax	Update Virginia separate company return for FTX entity based on M. Musano's (EY) comments.	1.40	551.00	771.40
Madrasi, Hussain	Senior Manager	India	9/2/2024	Non US Tax	Internal meeting with EY India team to address additional clarifications with respect to shares of Quoine India. EY Attendees: R. Mukesh A. Mehta, T. Venkateswarlu, S. Buduguntae, H. Madrasi, B. Bharath	1.20	683.00	819.60
Suzuki, Jason	Senior Manager	Japan	9/2/2024	Non US Tax	Conference call with auditor to discuss responses Quoine PTE for their revisions to the audited financial statements for 31 March 2021 EY Attendees: J. Suzuki Other Attendees: S. Li (Alvarez & Marsal), S. Tan (Crowe).	0.40	683.00	273.20
Mehta, Amish	Partner/Principal	India	9/2/2024	Non US Tax	Internal meeting with EY India team to address additional clarifications with respect to shares of Quoine India. EY Attendees: R. Mukesh A. Mehta, T. Venkateswarlu, S. Buduguntae, H. Madrasi, B. Bharath	1.20	866.00	1,039.20
B. Bharath	Senior	India	9/2/2024	Non US Tax	Internal meeting with EY India team to address additional clarifications with respect to shares of Quoine India. EY Attendees: R. Mukesh A. Mehta, T. Venkateswarlu, S. Buduguntae, H. Madrasi, B. Bharath	1.20	415.00	498.00
T. Venkateswarlu	Senior Manager	India	9/2/2024	Non US Tax	Internal meeting with EY India team to address additional clarifications with respect to shares of Quoine India. EY Attendees: R. Mukesh A. Mehta, T. Venkateswarlu, S. Buduguntae, H. Madrasi, B. Bharath	1.20	683.00	819.60
R. Mukesh	Senior	India	9/2/2024	Non US Tax	Internal meeting with EY India team to address additional clarifications with respect to shares of Quoine India. EY Attendees: R. Mukesh A. Mehta, T. Venkateswarlu, S. Buduguntae, H. Madrasi, B. Bharath	1.20	415.00	498.00
Suzuki, Jason	Senior Manager	Japan	9/2/2024	Non US Tax	Conference call with Fair Consulting and SAM Co to discuss Goods and Services Tax invoice EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), K. Gupta (FCIN), S. Thakur (FCIN), N. Chakrabarti (SAM Co),	0.50	683.00	341.50
Buduguntae, Shashanka	Partner/Principal	India	9/2/2024	Non US Tax	Internal meeting with EY India team to address additional clarifications with respect to shares of Quoine India. EY Attendees: R. Mukesh A. Mehta, T. Venkateswarlu, S. Buduguntae, H. Madrasi, B. Bharath	1.20	866.00	1,039.20
Yang, Rachel Sim	Senior Manager	United States	9/2/2024	US International Tax	Preparation for upcoming estimates work for all FTX entities	0.50	683.00	341.50
Bailey, Doug	Partner/Principal	United States	9/2/2024	Tax Advisory	Analysis of tax issues related to the liquidating trust	3.10	866.00	2,684.60
Bailey, Doug	Partner/Principal	United States	9/2/2024	Tax Advisory	International tax compliance for 2024 tax return	1.10	866.00	952.60
Katelas, Andreas	Manager	United States	9/2/2024	Tax Advisory	Tax research with respect to post petition interest	2.10	551.00	1,157.10
Dubroff, Andy	Managing Director	United States	9/2/2024	Tax Advisory	Review C Davis (EY) materials on potential for FTX income	1.50	814.00	1,221.00
Dubroff, Andy	Managing Director	United States	9/2/2024	Tax Advisory	Discussions with A Sargent (EY), J Blank (EY), and C Davis (EY) re: outline of analysis for income inclusion issue; follow-up review of C Davis outline	0.50	814.00	407.00
Geisler, Arthur	Staff	Switzerland/Lichtenstein	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Update of the FX rates in the accounting system	0.50	236.00	118.00
Geisler, Arthur	Staff	Switzerland/Lichtenstein	9/2/2024	ACR Bookkeeping/ACR Statutory Reporting	Bookkeeping of the MOR report of August	3.40	236.00	802.40

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Geisler, Arthur	Staff	Switzerland/Lichtenstein	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Reconciliation of the MOR report of July and the new version of the interim Financial statements	2.00	236.00	472.00
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the balance sheet as at 30.06.2024 in order to provide A. Giovanoli (Matrixs) with the adjusted interim financial statements as at 30.06.2024.	1.00	551.00	551.00
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the drafted emails prepared by A. Geisler (EY) related to the interim financial statements to be sent to A. Giovanoli (Matrixs)	0.20	551.00	110.20
Tsikouris, Anastasios	Manager	Cyprus	9/3/2024	Non US Tax	Attending to the request from Grand Thorton in relation to the liquidation of FTX Crypto Services Limited and providing our input via email.	1.80	551.00	991.80
Liassides, Petros	Partner/Principal	Cyprus	9/3/2024	Non US Tax	Review of the reply to Grand Thorton in relation to the liquidation of FTX Crypto Services Limited.	0.70	866.00	606.20
poloner, seth	Managing Director	United States	9/3/2024	Information Reporting	Email correspondence re information reporting.	0.20	814.00	162.80
Asim, Malik Umer	Senior	United States	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	MOR review for FTX Crypto services for August-2024	0.50	415.00	207.50
Suzuki, Jason	Senior Manager	Japan	9/3/2024	Non US Tax	Email correspondence responses to ftx cfo to obtain approval of new contracts for sofledger accounting system	0.50	683.00	341.50
Suzuki, Jason	Senior Manager	Japan	9/3/2024	Non US Tax	Working time for monthly accounting closing answering questions from external advisor Tricor	0.70	683.00	478.10
Suzuki, Jason	Senior Manager	Japan	9/3/2024	Non US Tax	Email correspondence with quoine India advisor fair consulting to clarify goods and services tax issues	0.30	683.00	204.90
Suzuki, Jason	Senior Manager	Japan	9/3/2024	Non US Tax	Email correspondence with sofledger accounting system provider to clarify contract terms including system users	0.40	683.00	273.20
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	For 2nd Sep week payment tracker report to FTX CFO, Bank balance reconciliation of the last week about FTX Japan Holdings	1.50	415.00	622.50
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	For 2nd Sep week payment tracker report to FTX CFO, Bank balance reconciliation of the last week about Quoine PTE	0.30	415.00	124.50
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	For 2nd Sep week payment tracker report to FTX CFO, Bank balance reconciliation of the last week about Quoine Vietnam	0.40	415.00	166.00
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	For 2nd Sep week payment tracker report to FTX CFO, Bank balance reconciliation of the last week about Quoine India	0.20	415.00	83.00
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	For 2nd Sep week payment request to FTX CFO, check invoices about Quoine Vietnam, Quoine India and Quoine PTE	2.10	415.00	871.50
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of how to treat of Quoine PTE's VPN security software. To which PC we should install the software.	0.60	415.00	249.00
Sakaguchi, Masato	Senior	Japan	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of TDS in India tax because TDS are not being deducted from some invoices addressed to Quoine India	1.90	415.00	788.50
Allen, Jenefer Michelle	Staff	United States	9/3/2024	Transfer Pricing	OGM - Create new Transfer Pricing deliverables	0.50	236.00	118.00
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Correspondences regarding scope/timing for transitioning tax/accounting support for India from FCIN to EY.	1.10	683.00	751.30
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Review of Japan transition package for the purchaser of FTX Japan	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Correspondences regarding clarifications on scope of filings included in the Japan transition package for the purchaser of FTX Japan	0.60	683.00	409.80
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Prepare for weekly call with ACM	0.30	683.00	204.90
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Correspondences clarifying scope of services being performed by ACM to support the FTX Seychelles entities	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Correspondences concerning scope clarifications for the TP services being provided to support the FTX foreign entities	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Review of tax analysis regarding FTX Seychelles entities.	0.20	683.00	136.60
Ossanolou, Nina Shehrezade	Manager	United States	9/3/2024	Non US Tax	Review of ACR and IND deliverables due in September and emailing the team to provide status updates	0.80	551.00	440.80
Ossanolou, Nina Shehrezade	Manager	United States	9/3/2024	Non US Tax	Review of all completed deliverables and making sure the tax portal is reflecting the same correctly	0.70	551.00	385.70
Ossanolou, Nina Shehrezade	Manager	United States	9/3/2024	Non US Tax	Review of the deliverables handled by Tricor and email correspondence for the ones that require updates	0.60	551.00	330.60
Chang-Waye, Amanda	Manager	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	551.00	110.20
Dugas, Annie	Manager	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	551.00	110.20

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For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Faerber,Anna	Senior Manager	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	683.00	136.60
Bastienne,Oliver	Partner/Principal	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	866.00	173.20
Dugasse, Tara	Senior	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	415.00	83.00
Houareau,Tina	Senior	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	415.00	83.00
Chang-Waye,Amanda	Manager	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Dugasse,Annie	Manager	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Faerber,Anna	Senior Manager	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Bastienne,Oliver	Partner/Principal	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80
Dugasse, Tara	Senior	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Houareau,Tina	Senior	Seychelles	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
MacLean,Corrie	Senior	United States	9/3/2024	Non US Tax	Review documents and financial statements provided by A&M, request additional clarifications and disperse materials to local teams	1.60	415.00	664.00
Bost,Anne	Managing Director	United States	9/3/2024	Transfer Pricing	Review Japan KK APA and other issues	1.40	814.00	1,139.60
Zheng,Eva	Manager	United States	9/3/2024	US State and Local Tax	Follow-up with federal team to determine status of binder set up and elimination trial balance review.	0.90	551.00	495.90
Edwards,Jessica	Senior Manager	United States	9/3/2024	US State and Local Tax	First level Review of Alaska super-combined return for FTX entities.	0.50	683.00	341.50
Edwards,Jessica	Senior Manager	United States	9/3/2024	US State and Local Tax	First level Review of Illinois super-combined return for FTX entities.	0.60	683.00	409.80
Wickramasinghe,Madhanga	Senior	United States	9/3/2024	US State and Local Tax	Update Alaska super-combined return for comments.	1.60	415.00	664.00
Hall,Emily Melissa	Manager	United States	9/3/2024	US State and Local Tax	Update unitary workpapers for New Jersey for apportionment revision.	1.10	551.00	606.10
Hall,Emily Melissa	Manager	United States	9/3/2024	US State and Local Tax	Update California workpapers to include apportionment changes.	1.50	551.00	826.50
Hall,Emily Melissa	Manager	United States	9/3/2024	US State and Local Tax	Review and update status of state tax deliverables.	2.10	551.00	1,157.10
Hall,Emily Melissa	Manager	United States	9/3/2024	US State and Local Tax	Reviewed and compiled state tax time sheets for August 2024.	4.40	551.00	2,424.40
Tong,Chia-Hui	Senior Manager	United States	9/3/2024	Project Management Office Transition	Review open items in activity tracker to monitor upcoming tax compliance team deliverables	1.80	683.00	1,229.40
Tong,Chia-Hui	Senior Manager	United States	9/3/2024	Project Management Office Transition	Continue review of activity tracker open items and plan for immediate next steps	0.90	683.00	614.70
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/3/2024	Payroll Tax	Internal meeting to regroup on FTX employee claims next steps for evaluation. EY Attendees: K. Wrenn, J. DeVincenzo	0.60	683.00	409.80
Ferris,Tara	Partner/Principal	United States	9/3/2024	Information Reporting	Meeting to discuss tax reporting issues. EY Attendees: S. Poloner, T. Ferris	0.50	866.00	433.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanolou,Nina Shehrezade	Manager	United States	9/3/2024	Non US Tax	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	551.00	110.20
DeVincenzo,Jennie	Managing Director	United States	9/3/2024	Payroll Tax	Internal meeting to regroup on FTX employee claims next steps for evaluation. EY Attendees: K. Wrenn, J. DeVincenzo	0.60	814.00	488.40
Hammon,David Lane	Senior Manager	United States	9/3/2024	Non US Tax	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	683.00	136.60
MacLean,Corrie	Senior	United States	9/3/2024	Non US Tax	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	415.00	83.00
Scott,James	Client Serving Contractor JS	United States	9/3/2024	US Income Tax	9/3/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	600.00	120.00
Yang,Rachel Sim	Senior Manager	United States	9/3/2024	US International Tax	Meeting to discuss plan for Q4 estimated tax calculations EY Attendees: J. Berman, B. Mistler, R. Yang, M. Zhuo, R. Huang, S. Cushner	0.50	683.00	341.50
Zhuo,Melody	Senior	United States	9/3/2024	US International Tax	Meeting to discuss plan for Q4 estimated tax calculations EY Attendees: J. Berman, B. Mistler, R. Yang, M. Zhuo, R. Huang, S. Cushner	0.50	415.00	207.50
Berman,Jake	Senior Manager	United States	9/3/2024	US Income Tax	Meeting to discuss plan for Q4 estimated tax calculations EY Attendees: J. Berman, B. Mistler, R. Yang, M. Zhuo, R. Huang, S. Cushner	0.50	683.00	341.50
Mistler,Brian M	Senior Manager	United States	9/3/2024	US Income Tax	Meeting to discuss plan for Q4 estimated tax calculations EY Attendees: J. Berman, B. Mistler, R. Yang, M. Zhuo, R. Huang, S. Cushner	0.50	683.00	341.50
Cushner,Sam	Manager	United States	9/3/2024	US International Tax	Meeting to discuss plan for Q4 estimated tax calculations EY Attendees: J. Berman, B. Mistler, R. Yang, M. Zhuo, R. Huang, S. Cushner	0.50	551.00	275.50
Suzuki,Jason	Senior Manager	Japan	9/3/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell Sept 3, 2024 EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Huang,Ricki	Senior	United States	9/3/2024	US Income Tax	Meeting to discuss plan for Q4 estimated tax calculations EY Attendees: J. Berman, B. Mistler, R. Yang, M. Zhuo, R. Huang, S. Cushner	0.50	415.00	207.50
Poloner,Seth	Managing Director	United States	9/3/2024	Information Reporting	Meeting to discuss tax reporting issues. EY Attendees: S. Poloner, T. Ferris	0.50	814.00	407.00
Bailey,Doug	Partner/Principal	United States	9/3/2024	Tax Advisory	Regroup regarding Income Analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, D. Bailey, J. Blank	0.80	866.00	692.80
Bost,Anne	Managing Director	United States	9/3/2024	Transfer Pricing	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanolou	0.20	814.00	162.80
Dubroff,Andy	Managing Director	United States	9/3/2024	Tax Advisory	Regroup regarding Income Analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, D. Bailey, J. Blank	0.80	814.00	651.20
Sargent,Amy Johannah	Managing Director	United States	9/3/2024	US International Tax	Regroup regarding Income Analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, D. Bailey, J. Blank	0.80	814.00	651.20
MacLean,Corrie	Senior	United States	9/3/2024	Non US Tax	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanolou	0.20	415.00	83.00
Murray,Sarah	Senior	United States	9/3/2024	Non US Tax	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanolou	0.20	415.00	83.00
Dunne,Robert	Senior Manager	United States	9/3/2024	Non US Tax	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanolou	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	9/3/2024	Non US Tax	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanolou	0.20	683.00	136.60
Katsnelson,David	Senior Manager	United States	9/3/2024	Transfer Pricing	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanolou	0.20	683.00	136.60

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Davis,Christine	Manager	United States	9/3/2024	US Income Tax	Regroup regarding Income Analysis EY Attendees: C. Davis, A. Dubroff, A. Sargent, D. Bailey, J. Blank	0.80	551.00	440.80
Di Stefano,Giulia	Senior	United States	9/3/2024	Transfer Pricing	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanlou	0.20	415.00	83.00
Ossanlou,Nina Shehrezade	Manager	United States	9/3/2024	Non US Tax	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanlou	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	9/3/2024	US Income Tax	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanlou	0.20	600.00	120.00
Billings,Phoebe	Manager	United States	9/3/2024	Transfer Pricing	Meeting to discuss FTX Ireland tax compliance requirements. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, G. Stefano, J. Scott, D. Hammon, R. Dunne, S. Murray, P. Billings, N. Ossanlou	0.20	551.00	110.20
Musano,Matthew Albert	Senior Manager	United States	9/3/2024	US State and Local Tax	Signing State income tax returns	0.60	683.00	409.80
Mensah,Josephine	Staff	United States	9/3/2024	US Income Tax	Preparing federal return binders for state returns preparation	2.90	236.00	684.40
Choque,Steven	Staff	United States	9/3/2024	US International Tax	Update non-dormant entities taxable income on tracker	3.00	236.00	708.00
Yang,Rachel Sim	Senior Manager	United States	9/3/2024	US International Tax	Estimate info request status	0.30	683.00	204.90
Zhuo,Melody	Senior	United States	9/3/2024	US International Tax	FTX international tax compliance - tax technical question research	3.50	415.00	1,452.50
Berman,Jake	Senior Manager	United States	9/3/2024	US Income Tax	Reviewing state eliminations workbooks for consolidated 10.31.23 filings	1.80	683.00	1,229.40
Massengill,Clint	Managing Director	United States	9/3/2024	US Income Tax	Review technical tax issues	1.10	814.00	895.40
Bailey,Doug	Partner/Principal	United States	9/3/2024	Tax Advisory	Examination of tax issues concerning the liquidating trust	2.30	866.00	1,991.80
Katelas,Andreas	Manager	United States	9/3/2024	Tax Advisory	Update issues tracker for latest developments and updates	1.30	551.00	716.30
Bruno,Hannah	Staff	United States	9/3/2024	Value Added Tax	Back and forth Internal e-mail correspondence regarding timelines of when deliverables would be completed and/or shared with client and inquire about completion of previous deliverables on OGM	2.50	236.00	590.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Recording of the adjustment as at 6.30.2024	1.50	236.00	354.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Providing interim FS as at 6.30.2024 to A. Giovanoli (Matrixs)	0.40	236.00	94.40
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/3/2024	ACR Bookkeeping/ACR Statutory Reporting	Upon receiving the requested adjustments for the interim financial statements as of 6.30.2024, we conducted a thorough analysis to verify their accuracy	0.60	236.00	141.60
Neziroski,David	Consultant	United States	9/3/2024	Fee/Employment Applications	Continue to make amendments to the April monthly application	3.70	445.00	1,646.50
Rumford,Neil	Partner/Principal	Gibraltar	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd - review of August MOR	0.30	866.00	259.80
Perez,Ellen Joy	Senior	Gibraltar	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's Management accounts for the month of August 2024	2.50	415.00	1,037.50
Perez,Ellen Joy	Senior	Gibraltar	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's trial balance and journal entries for the month of August 2024	2.50	415.00	1,037.50
Perez,Ellen Joy	Senior	Gibraltar	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Monthly preparation of ZUBR Exchange Ltd - Gibraltar's schedule of payable for the month of August 2024	2.00	415.00	830.00
Kyriakides,Stavros	Senior Manager	Cyprus	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Emails with auditors and central team regarding Innovatia FS status and next steps	0.40	683.00	273.20
poloner,seth	Managing Director	United States	9/4/2024	Information Reporting	Email re distribution agreement	0.20	814.00	162.80
Oyetunde,Oyebode	Manager	United States	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of August 2024 MOR for FTX Zubr Exchange	1.20	551.00	661.20
Oyetunde,Oyebode	Manager	United States	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of August 2024 MOR for FTX Crypto services	1.10	551.00	606.10
Oyetunde,Oyebode	Manager	United States	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of August 2024 MOR for FTX EMEA	1.10	551.00	606.10
Asim,Malik Umer	Senior	United States	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	MOR review for FTX Zubr Exchange entity for August 2024.	0.30	415.00	124.50
Suzuki,Jason	Senior Manager	Japan	9/4/2024	Non US Tax	Email communication of review comments, questions related to review of responses provided by auditor of quoine pte for their revisions to the audited financial statements for 31 march 2021	1.50	683.00	1,024.50
Suzuki,Jason	Senior Manager	Japan	9/4/2024	Non US Tax	Working time related to past invoices due to the reactivation of Quoine India bank account	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	9/4/2024	Non US Tax	Email correspondence questions, summarize responses related to new contracts for softledger accounting system	1.30	683.00	887.90
Suzuki,Jason	Senior Manager	Japan	9/4/2024	Non US Tax	Working time related to past invoices due to the reactivation of Quoine India bank account covering invoice TDS India tax	0.40	683.00	273.20
Taniguchi,Keisuke	Senior Manager	Japan	9/4/2024	Non US Tax	Editing transition package for FTX Japan KK	0.60	683.00	409.80
Taniguchi,Keisuke	Senior Manager	Japan	9/4/2024	Non US Tax	Confirmation on way of filing Masterfile and Ultimate parent company notification for FY23's FTX Japan entities	0.70	683.00	478.10

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Aithal,Adithya	Senior	India	9/4/2024	Non US Tax	Research on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering Wht tax obligation in the hands of Quoine India and India tax compliances	1.20	415.00	498.00
Aithal,Adithya	Senior	India	9/4/2024	Non US Tax	Preparation of email response on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering Wht tax obligation in the hands of Quoine India and India tax compliances	0.60	415.00	249.00
Madrasl,Hussain	Senior Manager	India	9/4/2024	Non US Tax	Secondary review of the email response on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering- Wht tax obligation in the hands of Quoine India, and India tax compliances	0.20	683.00	136.60
Chawla,Pooja	Manager	India	9/4/2024	Non US Tax	Preliminary review of the email response on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering - Wht tax obligation in the hands of Quoine India, and India tax compliances	0.30	551.00	165.30
Watkins,Michael	Managing Director	United States	9/4/2024	Non US Tax	Review of Quoine India scope of support	0.50	814.00	407.00
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Correspondences concerning the proposed way forward for addressing the outstanding financials for Innovatia	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Correspondences regarding open items required to finalize the financials for certain FTX Hong Kong and Singapore entities.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Correspondences concerning requirements and tax implications for executing the share transfer of Quoine India.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Correspondences concerning filings included in the transition package for the purchaser of FTX Japan.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Correspondences concerning tax analyses for the FTX Seychelles entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Correspondences regarding the audit requirements for certain FTX Singapore entities.	0.50	683.00	341.50
Ossanolou,Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	Correspondence with TLB in regards to the dormany status of Analysisia	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	Looking into the VAT late filing for Switzerland and potential penalties if any	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	Looking into potential scope of work for Quoine India	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	9/4/2024	Non US Tax	Monthly updates to the non-US master database tracker for all deliverables, communications to third party providers regarding outstanding deliverables	3.20	415.00	1,328.00
Di Stefano,Giulia	Senior	United States	9/4/2024	Transfer Pricing	Correspondence with teams on cbr notification follow ups	0.60	415.00	249.00
Bost,Anne	Managing Director	United States	9/4/2024	Transfer Pricing	Review upcoming transfer pricing compliance deadlines	0.50	814.00	407.00
Zheng,Eva	Manager	United States	9/4/2024	US State and Local Tax	Update elimination workbook based on federal team's comments.	2.30	551.00	1,267.30
Edwards,Jessica	Senior Manager	United States	9/4/2024	US State and Local Tax	First level review of Kentucky super-combined return for FTX entities.	2.20	683.00	1,502.60
Edwards,Jessica	Senior Manager	United States	9/4/2024	US State and Local Tax	First level review of Maine super-combined return for FTX entities.	0.40	683.00	273.20
Edwards,Jessica	Senior Manager	United States	9/4/2024	US State and Local Tax	First level review of Minnesota super-combined return for FTX entities.	0.30	683.00	204.90
Edwards,Jessica	Senior Manager	United States	9/4/2024	US State and Local Tax	First level review of Vermont super-combined return for FTX entities.	0.70	683.00	478.10
Edwards,Jessica	Senior Manager	United States	9/4/2024	US State and Local Tax	First level review of Michigan super-combined return for FTX entities.	0.40	683.00	273.20
Bieganski, Walter	Client Serving Contractor WB	United States	9/4/2024	US State and Local Tax	Review batch 1 of super combined state tax returns	1.20	200.00	240.00
Hall,Emily Melissa	Manager	United States	9/4/2024	US State and Local Tax	Sending email to W. Bieganski (EY) and J. Edwards (EY) with unitary returns ready for next level review.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	9/4/2024	US State and Local Tax	Review and update Kentucky unitary return and workpaper based on reviewer's comments.	2.90	551.00	1,597.90
Hall,Emily Melissa	Manager	United States	9/4/2024	US State and Local Tax	Initial review of comments to additional unitary returns by reviewer to determine materiality of updates.	0.90	551.00	495.90
Tong,Chia-Hui	Senior Manager	United States	9/4/2024	Project Management Office Transition	Review next steps for bankruptcy resolution plan responses post workshop session	1.70	683.00	1,161.10
Tong,Chia-Hui	Senior Manager	United States	9/4/2024	Project Management Office Transition	Continue review of bankruptcy resolution plan action items to be completed post workshop sessions	0.30	683.00	204.90
Tong,Chia-Hui	Senior Manager	United States	9/4/2024	Project Management Office Transition	Draft weekly status slide of tax compliance work progress	1.60	683.00	1,092.80
Ancona,Christopher	Manager	United States	9/4/2024	Project Management Office Transition	Review of open items related to upcoming tax compliance deliverables and follow ups with team on open items	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	9/4/2024	Project Management Office Transition	Updating dashboards for latest tax compliance status related to upcoming September tax deliverables	1.10	551.00	606.10
Ancona,Christopher	Manager	United States	9/4/2024	Project Management Office Transition	Additional updates to the September stakeholder reporting package to incorporate the latest compliance deliverable changes	1.40	551.00	771.40
Ancona,Christopher	Manager	United States	9/4/2024	Project Management Office Transition	Persist in evaluating unresolved entries in the activity tracker and strategize immediate subsequent actions	1.60	551.00	881.60
Ancona,Christopher	Manager	United States	9/4/2024	Project Management Office Transition	Compose the initial version of the weekly update slide detailing the progress of tax compliance tasks	1.20	551.00	661.20

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona, Christopher	Manager	United States	9/4/2024	Project Management Office Transition	Review and edits to the change control summary for FTX Leadership reporting	2.30	551.00	1,267.30
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/4/2024	Payroll Tax	Continued FTX employee compensation claim review and documentation retrieval.	2.10	683.00	1,434.30
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/4/2024	Payroll Tax	9/4 FTX tax mail review and distribution to applicable EY tax teams	0.70	683.00	478.10
Asim, Malik Umer	Senior	United States	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	9/4/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, O. Oyetunde, N. Ossanlou, M. Asim Other Attendees: D. Johnston (A&M),	0.20	415.00	83.00
Ossanlou, Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, O. Oyetunde, N. Ossanlou, M. Asim Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
DeVincenzo, Jennie	Managing Director	United States	9/4/2024	Payroll Tax	Internal discussion on FTX employee claim review, plan for meeting with Kathy Schultea (FTX) EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.60	814.00	488.40
MacLean, Corrie	Senior	United States	9/4/2024	Non US Tax	Meeting to discuss the FTX Europe VAT return. EY Attendees: C. MacLean, D. Hammon, H. Bruno, N. Ossanlou, J. Marlow	0.20	415.00	83.00
MacLean, Corrie	Senior	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, O. Oyetunde, N. Ossanlou, M. Asim Other Attendees: D. Johnston (A&M),	0.20	415.00	83.00
Lowery, Kristie L.	National Partner/Principal	United States	9/4/2024	Payroll Tax	Internal discussion on FTX employee claim review, plan for meeting with Kathy Schultea (FTX) EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.60	1,040.00	624.00
Oyetunde, Oyebo	Manager	United States	9/4/2024	ACR Bookkeeping/ACR Statutory Reporting	9/4/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, O. Oyetunde, N. Ossanlou, M. Asim Other Attendees: D. Johnston (A&M),	0.20	551.00	110.20
Hammon, David Lane	Senior Manager	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, O. Oyetunde, N. Ossanlou, M. Asim Other Attendees: D. Johnston (A&M),	0.20	683.00	136.60
Neziroski, David	Consultant	United States	9/4/2024	Fee/Employment Applications	Meeting to catch-up and discuss open items, action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.70	445.00	311.50
Ancona, Christopher	Manager	United States	9/4/2024	Transfer Pricing	Meeting to catch-up and discuss open items, action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.70	551.00	385.70
Watkins, Michael	Managing Director	United States	9/4/2024	Non US Tax	9/4/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	814.00	407.00
Hammon, David Lane	Senior Manager	United States	9/4/2024	Non US Tax	9/4/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	683.00	341.50
Choudary, Hira	Senior	United States	9/4/2024	Project Management Office Transition	Meeting to catch-up and discuss open items, action items, project status, and follow-up items EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.70	415.00	290.50
Steiner, Jan	Staff	Switzerland/Lichtenstein	9/4/2024	Non US Tax	FTX Europe AG: internal discussion regarding further procedure tax return 23: EY attendees: D. Vasic, J. Steiner EY Attendees: D. Vasic, J. Steiner	0.30	236.00	70.80
Ossanlou, Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	9/4/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	551.00	275.50
MacLean, Corrie	Senior	United States	9/4/2024	Non US Tax	9/4/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.50	415.00	207.50
Vasic, Dajana	Staff	Switzerland/Lichtenstein	9/4/2024	Non US Tax	FTX Europe AG: internal discussion regarding further procedure tax return 23: EY attendees: D. Vasic, J. Steiner EY Attendees: D. Vasic, J. Steiner	0.30	236.00	70.80
Choudary, Hira	Senior	United States	9/4/2024	Project Management Office Transition	Meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Tong, C. Ancona	0.40	415.00	166.00
Tong, Chia-Hui	Senior Manager	United States	9/4/2024	Project Management Office Transition	Meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Tong, C. Ancona	0.40	683.00	273.20
Ancona, Christopher	Manager	United States	9/4/2024	Transfer Pricing	Meeting to discuss action items, project status, and follow-up items EY Attendees: H. Choudary, C. Tong, C. Ancona	0.40	551.00	220.40

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Zhuo,Melody	Senior	United States	9/4/2024	US International Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	415.00	41.50
Katsnelson,David	Senior Manager	United States	9/4/2024	Transfer Pricing	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	683.00	68.30
Watkins,Michael	Managing Director	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	814.00	81.40
Aithal,Adithya	Senior	India	9/4/2024	Non US Tax	Internal discussion on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering Wht tax obligation in the hands of Quoine India and India tax compliances. EY Attendees: H. Madrasi, P. Chawla, A. Aithal	0.30	415.00	124.50
Ossanolou,Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	551.00	55.10
Scott,James	Client Serving Contractor JS	United States	9/4/2024	US Income Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	600.00	60.00
Suzuki,Jason	Senior Manager	Japan	9/4/2024	Non US Tax	Weekly call with bitFlyer to discuss remaining separation work items EY Attendees: J. Suzuki Other Attendees: K. Takahashi (FTX), B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell).	0.40	683.00	273.20
Lovelace,Lauren	Partner/Principal	United States	9/4/2024	US International Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	866.00	86.60
Mistler,Brian M	Senior Manager	United States	9/4/2024	US Income Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	683.00	68.30
Bost,Anne	Managing Director	United States	9/4/2024	Transfer Pricing	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	814.00	81.40
MacLean,Corrie	Senior	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	415.00	41.50
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	9/4/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, M. Watkins, M. Zhuo, D. Katsnelson, B. Mistler, A. Bost, L. Lovelace, J. Scott	0.10	683.00	68.30
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/4/2024	Payroll Tax	Internal discussion on FTX employee claim review, plan for meeting with Kathy Schultea (FTX) EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.60	683.00	409.80
Marlow,Joe	Manager	United States	9/4/2024	Value Added Tax	Meeting to discuss the FTX Europe VAT return. EY Attendees: C. MacLean, D. Hammon, H. Bruno, N. Ossanolou, J. Marlow	0.20	551.00	110.20
Hammon,David Lane	Senior Manager	United States	9/4/2024	Non US Tax	Meeting to discuss the FTX Europe VAT return. EY Attendees: C. MacLean, D. Hammon, H. Bruno, N. Ossanolou, J. Marlow	0.20	683.00	136.60
Bruno,Hannah	Staff	United States	9/4/2024	Value Added Tax	Meeting to discuss the FTX Europe VAT return. EY Attendees: C. MacLean, D. Hammon, H. Bruno, N. Ossanolou, J. Marlow	0.20	236.00	47.20
Ossanolou,Nina Shehrezade	Manager	United States	9/4/2024	Non US Tax	Meeting to discuss the FTX Europe VAT return. EY Attendees: C. MacLean, D. Hammon, H. Bruno, N. Ossanolou, J. Marlow	0.20	551.00	110.20
Chawla,Pooja	Manager	India	9/4/2024	Non US Tax	Internal discussion on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering - Wht tax obligation in the hands of Quoine India, and India tax compliances. EY Attendees: H. Madrasi, P. Chawla, A. Aithal	0.30	551.00	165.30

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Madrasi,Hussain	Senior Manager	India	9/4/2024	Non US Tax	Internal discussion on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering - Wht tax obligation in the hands of Quoine India, and India tax compliances. EY Attendees: H. Madrasi, P. Chawla, A. Aithal	0.30	683.00	204.90
Mensah,Josephine	Staff	United States	9/4/2024	US Income Tax	Continued preparing federal return binders for state returns preparation	2.80	236.00	660.80
Yang,Rachel Sim	Senior Manager	United States	9/4/2024	US International Tax	Continue estimate status review	0.60	683.00	409.80
Zhuo,Melody	Senior	United States	9/4/2024	US International Tax	FTX international tax compliance - taxable income summary	3.90	415.00	1,618.50
Zhuo,Melody	Senior	United States	9/4/2024	US International Tax	FTX international tax compliance - tax technical research continued	2.00	415.00	830.00
Berman,Jake	Senior Manager	United States	9/4/2024	US Income Tax	Continuing to make updates to state eliminations workbook for consolidated 10.31.23 filings	0.90	683.00	614.70
Scott,James	Client Serving Contractor JS	United States	9/4/2024	Non US Tax	Assistance with determining scope of outstanding compliance for India	0.40	600.00	240.00
Bailey,Doug	Partner/Principal	United States	9/4/2024	Tax Advisory	Assessment of tax issues tied to the liquidating trust	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	9/4/2024	Tax Advisory	Analysis of tax deductibility of expenses	2.00	866.00	1,732.00
Katelas,Andreas	Manager	United States	9/4/2024	Tax Advisory	Tax research with respect to sourcing rules	2.60	551.00	1,432.60
Bruno,Hannah	Staff	United States	9/4/2024	Value Added Tax	Discuss FTX Europe VAT return late deliverable	1.00	236.00	236.00
Neziroski,David	Consultant	United States	9/4/2024	Fee/Employment Applications	Make updates to the exhibits for April's application	3.90	445.00	1,735.50
Kyriakides,Stavros	Senior Manager	Cyprus	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Senior Manager review of September 2024 bookkeeping for FTX Crypto.	0.70	683.00	478.10
Kyriakides,Stavros	Senior Manager	Cyprus	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Senior Manager review of September 2024 bookkeeping for FTX EMEA.	0.30	683.00	204.90
Socratous,Christoforos	Partner/Principal	Cyprus	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of September bookkeeping for FTX Crypto Services Ltd and FTX EMEA Ltd	0.60	866.00	519.60
Charalambous,Chrysanthos	Staff	Cyprus	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for September 2024 for FTX Crypto Services Ltd	1.40	236.00	330.40
Tsikouris,Anastasios	Manager	Cyprus	9/5/2024	Non US Tax	Tax Manager's high level review of September data gathered as part of bookkeeping for FTX Crypto Services Ltd and FTX EMEA Ltd	1.20	551.00	661.20
poloner,seth	Managing Director	United States	9/5/2024	Information Reporting	Review bankruptcy documents	0.40	814.00	325.60
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/5/2024	Non US Tax	FTX Europe AG: tax return 23 / view feedback from Christian and preparing the final version as well as correspondence to client	1.20	236.00	283.20
Suzuki,Jason	Senior Manager	Japan	9/5/2024	Non US Tax	Working time review, reconciliation of amendments made Quoine Singapore auditor to the 31 March 2021 financial statements	3.50	683.00	2,390.50
Suzuki,Jason	Senior Manager	Japan	9/5/2024	Non US Tax	Working time for responses to Quoine Vietnam auditor requests for information	1.60	683.00	1,092.80
Sakaguchi,Masato	Senior	Japan	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	We received an email that appeared to be a virus email purporting to be from an IT vender. for Quoine PTE. Check the authenticity about this for confirmation of past payment and contact with a person of IT department	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Email communication for some questions from the accounting firm in charge of Quoine PTE monthly closing for explanation of details of payment in Aug 2024	2.90	415.00	1,203.50
Sakaguchi,Masato	Senior	Japan	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of the result of test remittance from Quoine India bank account (HDFC) to Quoine India director	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of whether or not a certain invoice needs to be booked in Quoine PTE Aug monthly closing	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of payment method for a invoice from IT vender (wire transfer or debit card payment)	0.80	415.00	332.00
Mizutani,Rie	Manager	Japan	9/5/2024	Non US Tax	Preparation of information to be transitioned on FTX Japan KK's FY2022.12 Tax compliance in transition package. 1	1.00	551.00	551.00
Taniguchi,Keisuke	Senior Manager	Japan	9/5/2024	Non US Tax	Preparation of electronical format for submitting Country-by-Country Report for FY22's FTX Japan entities	0.60	683.00	409.80
Buduguntae,Shashanka	Partner/Principal	India	9/5/2024	Non US Tax	Executive review of the email response on withholding tax query for the payment to be made to Director of Quoine India and FCIN, covering- Wht. tax obligation in the hands of Quoine India and India tax compliances	0.10	866.00	86.60
Chawla,Pooja	Manager	India	9/5/2024	Non US Tax	Responding to Jason's query on requirement to take-up ownership in Quoine India to provide secretarial and other services.	0.10	551.00	55.10
Agarwal,Akhil	Senior	India	9/5/2024	Non US Tax	Analysis of GST impact on services received from Mr. Abhilash Lal and FCIN	1.20	415.00	498.00
McPhee,Tiffany	Manager	BBC Region	9/5/2024	Non US Tax	BL returns for BL Actual and Estimated	2.00	551.00	1,102.00
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	Correspondences regarding the status of the engagement letter with Midaspage needed to initiate the audits of the FTX Nigerian entities.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	Correspondences regarding open items needed by the auditor of the FTX Hong Kong entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	Correspondences concerning status updates and next steps for addressing outstanding compliance obligations for the FTX Bahamas entities.	0.70	683.00	478.10

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	Correspondences concerning next steps for addressing the share transfer of Quione India.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	Correspondences relating to the status of/next steps for completing the outstanding compliance obligations for the FTX Hong Kong and Singapore entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	Correspondences regarding next steps for addressing the outstanding CbCR obligations for the FTX Seychelles entities.	0.90	683.00	614.70
Ossanolou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	Reaching out to Tricor to take their stance on Analysis Dormancy	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	Review of EY Japan comments and response in regards to the transition package being prepared for the purchaser	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	Correspondence with EY Cyprus on clients preference on how to approach TB preparation for Innovatia for FY21	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	Following up with EY Bahamas on the status of the BL filings	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	Review of all Caymen Islands completed/removed deliverables and making sure the tax portal is reflecting the same correctly	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	Catching up on emails	0.50	551.00	275.50
Houareau,Tina	Senior	Seychelles	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Updating of the Tax Opinion on MacLaurin & FTX Equity Holding Tax Memo based on disclosures of Letter of Rep	1.30	415.00	539.50
Houareau,Tina	Senior	Seychelles	9/5/2024	ACR Bookkeeping/ACR Statutory Reporting	Fashioning FS (IFRS 13) disclosure	3.10	415.00	1,286.50
MacLean,Corrie	Senior	United States	9/5/2024	Non US Tax	Review outstanding deliverables report through 10/31 for the September stakeholder reporting package and share communication to Non-US workstream leads	3.90	415.00	1,618.50
Di Stefano,Giulia	Senior	United States	9/5/2024	Transfer Pricing	Review of cbr notification of foreign entities	1.40	415.00	581.00
Bost,Anne	Managing Director	United States	9/5/2024	Transfer Pricing	Consider cbr requirements in various countries	2.10	814.00	1,709.40
Bost,Anne	Managing Director	United States	9/5/2024	Transfer Pricing	Review revisions to runbook	0.40	814.00	325.60
Edwards,Jessica	Senior Manager	United States	9/5/2024	US State and Local Tax	Review updated Kentucky super-combined return for FTX entities.	0.30	683.00	204.90
Edwards,Jessica	Senior Manager	United States	9/5/2024	US State and Local Tax	Review updated Maine super-combined return for FTX entities.	0.10	683.00	68.30
Edwards,Jessica	Senior Manager	United States	9/5/2024	US State and Local Tax	Review updated Minnesota super-combined return for FTX entities.	0.10	683.00	68.30
Edwards,Jessica	Senior Manager	United States	9/5/2024	US State and Local Tax	Review updated Vermont super-combined return for FTX entities.	0.20	683.00	136.60
Hall,Emily Melissa	Manager	United States	9/5/2024	US State and Local Tax	Update Vermont unitary return and workpaper per reviewer's comments.	1.20	551.00	661.20
Hall,Emily Melissa	Manager	United States	9/5/2024	US State and Local Tax	Update Maine unitary return and workpaper per reviewer's comments.	1.10	551.00	606.10
Hall,Emily Melissa	Manager	United States	9/5/2024	US State and Local Tax	Update Michigan unitary return and workpaper per reviewer's comments.	1.40	551.00	771.40
Hall,Emily Melissa	Manager	United States	9/5/2024	US State and Local Tax	Update Illinois unitary return and workpaper per reviewer's comments.	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	9/5/2024	US State and Local Tax	Research Washington, D.C. rules on sourcing intangible income.	0.70	551.00	385.70
Hall,Emily Melissa	Manager	United States	9/5/2024	US State and Local Tax	Initial revisions to Washington, D.C. unitary workpaper.	0.80	551.00	440.80
Choudary,Hira	Senior	United States	9/5/2024	Project Management Office Transition	Work on PMO open items related to tax workstreams	3.70	415.00	1,535.50
Tong,Chia-Hui	Senior Manager	United States	9/5/2024	Project Management Office Transition	Review open activity tracker items and the upcoming to-do items before touchpoint with team.	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	United States	9/5/2024	Project Management Office Transition	Finalize draft weekly status slide of tax compliance work progress	1.80	683.00	1,229.40
Ancona,Christopher	Manager	United States	9/5/2024	Project Management Office Transition	Updates to slide deck materials ahead of call with tax workstreams to discuss project status	1.60	551.00	881.60
Ancona,Christopher	Manager	United States	9/5/2024	Project Management Office Transition	Review follow-up steps for bankruptcy plan after updates from team	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	9/5/2024	Project Management Office Transition	Review activity tracker's open and upcoming tasks before meeting the team	0.40	551.00	220.40
Ancona,Christopher	Manager	United States	9/5/2024	Project Management Office Transition	Review of run rate analysis for presentation to tax workstreams	2.10	551.00	1,157.10
Ancona,Christopher	Manager	United States	9/5/2024	Project Management Office Transition	Evaluating tax project projections and data.	1.70	551.00	936.70
Ancona,Christopher	Manager	United States	9/5/2024	Project Management Office Transition	Updates to work items in the Project Management Office workstream tracker	0.30	551.00	165.30
DeVincenzo,Jennie	Managing Director	United States	9/5/2024	Payroll Tax	Independent review of equity Carta files and available information for request from K. Schultea (FTX)	1.10	814.00	895.40
Tong,Chia-Hui	Senior Manager	United States	9/5/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona, C. Tong	0.40	683.00	273.20
Lowery,Kristie L.	National Partner/Principal	United States	9/5/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer, M. Cilia, K. Schultea and team to discuss progress on resolution plan and next steps, 2023 tax compliance status and action items, employment tax work in progress and next steps. EY Attendees: C. Tong, B. Mistler, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	1,040.00	208.00
Agarwal,Akhil	Senior	India	9/5/2024	Non US Tax	Preliminary review of the email response on GST impact on services received from Mr. Abhilash Lal and FCIN. EY Attendees: A. Agarwal, S. Lunia	0.80	415.00	332.00
Huang,Ricki	Senior	United States	9/5/2024	US Income Tax	Discussion surrounding digital tax asset calculation for future tax periods EY Attendees: J. Berman, B. Mistler, R. Huang	0.40	415.00	166.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Mistler,Brian M	Senior Manager	United States	9/5/2024	US Income Tax	Discussion surrounding digital tax asset calculation for future tax periods EY Attendees: J. Berman, B. Mistler, R. Huang	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	United States	9/5/2024	US Income Tax	Tax technical item call for trust formation EY Attendees: J. Berman, D. Bailey, M. Stevens, J. Scott, A. Katelas, T. Shea	0.30	866.00	259.80
Katelas,Andreas	Manager	United States	9/5/2024	US International Tax	Tax technical item call for trust formation EY Attendees: J. Berman, D. Bailey, M. Stevens, J. Scott, A. Katelas, T. Shea	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	9/5/2024	US Income Tax	Discussion surrounding digital tax asset calculation for future tax periods EY Attendees: J. Berman, B. Mistler, R. Huang	0.40	683.00	273.20
DeVincenzo,Jennie	Managing Director	United States	9/5/2024	Payroll Tax	Meeting with K. Schultea (FTX) on updates with respect to FTX employee claims allowed/disputed and timing of trust transfer impacts. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX),	0.50	814.00	407.00
Choudary,Hira	Senior	United States	9/5/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona, C. Tong	0.40	415.00	166.00
Lunia,Suraj	Senior Manager	India	9/5/2024	Non US Tax	Preliminary review of the email response on GST impact on services received from Mr. Abhilash Lal and FCIN. EY Attendees: A. Agarwal, S. Lunia	0.80	683.00	546.40
Frapolly,Brody	Senior	United States	9/5/2024	Transfer Pricing	Call to go over which countries need to file CbCR notifications and how to follow up on those emails EY Attendees: B. Frapolly, G. Stefano	0.90	415.00	373.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/5/2024	Payroll Tax	Meeting with K. Schultea (FTX) on updates with respect to FTX employee claims allowed/disputed and timing of trust transfer impacts. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX),	0.50	683.00	341.50
Di Stefano,Giulia	Senior	United States	9/5/2024	Transfer Pricing	Call to go over which countries need to file CbCR notifications and how to follow up on those emails EY Attendees: B. Frapolly, G. Stefano	0.90	415.00	373.50
Hammon,David Lane	Senior Manager	United States	9/5/2024	Non US Tax	9/5/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.40	683.00	273.20
Ossanlou,Nina Shehrezade	Manager	United States	9/5/2024	Non US Tax	9/5/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.40	551.00	220.40
Lunia,Suraj	Senior Manager	India	9/5/2024	Non US Tax	Executive review of the email response on GST impact on services received from Mr. Abhilash Lal and FCIN. EY Attendees: A. Agarwal, S. Lunia, P. Acharya	0.90	683.00	614.70
Agarwal,Akhil	Senior	India	9/5/2024	Non US Tax	Executive review of the email response on GST impact on services received from Mr. Abhilash Lal and FCIN. EY Attendees: A. Agarwal, S. Lunia, P. Acharya	0.90	415.00	373.50
MacLean,Corrie	Senior	United States	9/5/2024	Non US Tax	9/5/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou	0.40	415.00	166.00
Shea JR,Thomas M	Partner/Principal	United States	9/5/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer, M. Cilia, K. Schultea and team to discuss progress on resolution plan and next steps, 2023 tax compliance status and action items, employment tax work in progress and next steps. EY Attendees: C. Tong, B. Mistler, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	866.00	173.20
Acharya,Prashant	Managing Director	India	9/5/2024	Non US Tax	Executive review of the email response on GST impact on services received from Mr. Abhilash Lal and FCIN. EY Attendees: A. Agarwal, S. Lunia, P. Acharya	0.90	814.00	732.60
Lowery,Kristie L	National Partner/Principal	United States	9/5/2024	Payroll Tax	Meeting with K. Schultea (FTX) on updates with respect to FTX employee claims allowed/disputed and timing of trust transfer impacts. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery Other Attendees: K. Schultea (FTX),	0.50	1,040.00	520.00
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/5/2024	Non US Tax	FTX Europe AG: Tax Return 2023: Addressing and discussion of questions regarding Tax Return 2023 EY Attendees: J. Steiner, D. Vasic	0.20	236.00	47.20
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/5/2024	Non US Tax	FTX Europe AG: Tax Return 2023: Addressing and discussion of questions regarding Tax Return 2023 EY Attendees: J. Steiner, D. Vasic	0.20	236.00	47.20
Ancona,Christopher	Manager	United States	9/5/2024	Transfer Pricing	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona, C. Tong	0.40	551.00	220.40
Lowery,Kristie L	National Partner/Principal	United States	9/5/2024	Payroll Tax	Working session to review individual foreign employee equity options and awards documentation availability and response to K. Schultea (FTX) request. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.90	1,040.00	936.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
DeVincenzo,Jennie	Managing Director	United States	9/5/2024	Payroll Tax	Working session to review individual foreign employee equity options and awards documentation availability and response to K. Schultea (FTX) request. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.90	814.00	732.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/5/2024	Payroll Tax	Working session to review individual foreign employee equity options and awards documentation availability and response to K. Schultea (FTX) request. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery	0.90	683.00	614.70
Tong,Chia-Hui	Senior Manager	United States	9/5/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer, M. Cilia, K. Schultea and team to discuss progress on resolution plan and next steps, 2023 tax compliance status and action items, employment tax work in progress and next steps. EY Attendees: C. Tong, B. Mistler, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	683.00	136.60
Mistler,Brian M	Senior Manager	United States	9/5/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer, M. Cilia, K. Schultea and team to discuss progress on resolution plan and next steps, 2023 tax compliance status and action items, employment tax work in progress and next steps. EY Attendees: C. Tong, B. Mistler, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	683.00	136.60
Berman,Jake	Senior Manager	United States	9/5/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer, M. Cilia, K. Schultea and team to discuss progress on resolution plan and next steps, 2023 tax compliance status and action items, employment tax work in progress and next steps. EY Attendees: C. Tong, B. Mistler, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	9/5/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer, M. Cilia, K. Schultea and team to discuss progress on resolution plan and next steps, 2023 tax compliance status and action items, employment tax work in progress and next steps. EY Attendees: C. Tong, B. Mistler, J. Berman, J. Scott, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), K. Schultea (FTX), R. Hoskins (RLKS),	0.20	600.00	120.00
Scott,James	Client Serving Contractor JS	United States	9/5/2024	US Income Tax	Tax technical item call for trust formation EY Attendees: J. Berman, D. Bailey, M. Stevens, J. Scott, A. Katelas, T. Shea	0.30	600.00	180.00
Bailey,Doug	Partner/Principal	United States	9/5/2024	Tax Advisory	Tax technical item call for trust formation EY Attendees: J. Berman, D. Bailey, M. Stevens, J. Scott, A. Katelas, T. Shea	0.30	866.00	259.80
Stevens,Matthew Aaron	National Partner/Principal	United States	9/5/2024	US International Tax	Tax technical item call for trust formation EY Attendees: J. Berman, D. Bailey, M. Stevens, J. Scott, A. Katelas, T. Shea	0.30	1,040.00	312.00
Berman,Jake	Senior Manager	United States	9/5/2024	US Income Tax	Tax technical item call for trust formation EY Attendees: J. Berman, D. Bailey, M. Stevens, J. Scott, A. Katelas, T. Shea	0.30	683.00	204.90
Gorman,Doug	Manager	United States	9/5/2024	Technology	Review post-petition calculation tables and code to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/5/2024	Technology	Review previous calculations and support provided to the IRS to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/5/2024	Technology	Determine changes needed to provide data to IRS to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.20	551.00	1,763.20
Musano,Matthew Albert	Senior Manager	United States	9/5/2024	US State and Local Tax	Reviewing FTX state income tax returns	2.10	683.00	1,434.30
Mensah,Josephine	Staff	United States	9/5/2024	US Income Tax	Finalizing preparation of federal return binders for state returns preparation	2.30	236.00	542.80
Yang,Rachel Sim	Senior Manager	United States	9/5/2024	US International Tax	Entity tracker review & update	1.20	683.00	819.60
Zhuo,Melody	Senior	United States	9/5/2024	US International Tax	FTX international tax compliance - tax technical issue research	3.50	415.00	1,452.50
Zhuo,Melody	Senior	United States	9/5/2024	US International Tax	FTX international tax compliance - tax technical issue coordination	1.50	415.00	622.50
Berman,Jake	Senior Manager	United States	9/5/2024	US Income Tax	Reviewing latest sales data received for digital tax asset calculation	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	9/5/2024	US Income Tax	Review of federal tax technical matters related to Plan implementation	0.40	600.00	240.00
Massengill,Clint	Managing Director	United States	9/5/2024	US Income Tax	Prepare comments on draft trust agreement	1.60	814.00	1,302.40
Feliciano,Christopher	Staff	United States	9/5/2024	US Income Tax	Going through accounts on OIT for WTB forms	1.40	236.00	330.40
Bailey,Doug	Partner/Principal	United States	9/5/2024	Tax Advisory	Consideration of tax issues linked to the liquidating trust	2.50	866.00	2,165.00
Bailey,Doug	Partner/Principal	United States	9/5/2024	Tax Advisory	Prepare comprehensive example illustrating disputed claims reserve mechanics	1.50	866.00	1,299.00
Katelas,Andreas	Manager	United States	9/5/2024	Tax Advisory	Review FTX Property Holdings Ltd sale agreement	2.70	551.00	1,487.70
Neziroski,David	Consultant	United States	9/5/2024	Fee/Employment Applications	Continue to make changes to the April monthly statement	3.60	445.00	1,602.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH - Preparation of the closing folder to be archived regarding the MOR and Statutory financial statements related to 2023	3.00	236.00	708.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH - Preparation closing folder to be archived regarding the MOR and Statutory financial statements related to 2023.	2.00	236.00	472.00

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Charalambous,Chrysanthos	Staff	Cyprus	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of Bookkeeping for September 2024 for FTX EMEA Services Ltd	0.30	236.00	70.80
poloner,seth	Managing Director	United States	9/6/2024	Information Reporting	Email re trust allocations.	0.10	814.00	81.40
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	9/6/2024	Non US Tax	FTX Europe AG / securities dealer: Review letter received from Swiss federal tax administration & summarizing it to client with list of open tasks to be completed	1.00	683.00	683.00
Asim,Malik Umer	Senior	United States	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	MOR review for FTX EMEA entity for of August 2024.	0.30	415.00	124.50
Suzuki,Jason	Senior Manager	Japan	9/6/2024	Non US Tax	Email correspondence with ftx cfo to clarify quoine India invoices related to goods and services tax and tds	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	9/6/2024	Non US Tax	Email correspondence with quoine pte auditor to request a fee quote for audit services for 2022-2024	0.40	683.00	273.20
Sakaguchi,Masato	Senior	Japan	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Check 11 invoices in Aug 2024 from IT service provider (Amazon Web Services). Details of these 11 invoices were separated to 3 classifications (Legacy, Veritus and PTE). Confirmation that how these invoices should be paid and from which enties.	3.90	415.00	1,618.50
Taniguchi,Keisuke	Senior Manager	Japan	9/6/2024	Non US Tax	Preparation of electronical format for submitting Country-by-Country Report for FY23's FTX Japan entities	0.60	683.00	409.80
R,Mukesh	Senior	India	9/6/2024	Non US Tax	Background research on Flying Saucer Ecommerce Private Limited to assess if the irregularities inherent in the company will have any impact on Quoine India Pvt. Ltd. valuation.	2.00	415.00	830.00
McPhee,Tiffany	Manager	BBC Region	9/6/2024	Non US Tax	Follow-up email with DIR to confirm current access to the account and process to add additional person to allow for ce payment of o/s payables. - .3 hours	0.50	551.00	275.50
Watkins,Michael	Managing Director	United States	9/6/2024	Non US Tax	Review of emails relating to compliance status in Asia Pacific.	0.40	814.00	325.60
Allen,Jenefier Michelle	Staff	United States	9/6/2024	Transfer Pricing	OGM - Create new Transfer Pricing deliverables for out of scope tracking	0.40	236.00	94.40
Allen,Jenefier Michelle	Staff	United States	9/6/2024	Non US Tax	OGM - Suspend deliverables	0.20	236.00	47.20
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	Correspondences concerning next steps for completing outstanding annual returns for the FTX Singapore entities.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	Correspondences regarding the status and next steps for completing the outstanding compliance obligations for the FTX Hong Kong and Singapore entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	Prep for weekly wind down discussion concerning the FTX foreign entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	Correspondences concerning next steps for addressing the capita gains tax filing for Quoine Vietnam.	0.60	683.00	409.80
Ossanolou,Nina Shehrezade	Manager	United States	9/6/2024	Non US Tax	Working on the Stakeholder Reporting Package for September	2.00	551.00	1,102.00
MacLean,Corrie	Senior	United States	9/6/2024	Non US Tax	Prepare Non-US direct tax and payroll updates for the September stakeholder reporting package and convert to the working database format	3.10	415.00	1,286.50
Di Stefano,Giulia	Senior	United States	9/6/2024	Transfer Pricing	Addressed questions on the Seychelles engagements	0.60	415.00	249.00
Bost,Anne	Managing Director	United States	9/6/2024	Transfer Pricing	Draft cbr lead responsibilities	0.80	814.00	651.20
Inker,Brian	Senior	United States	9/6/2024	Transfer Pricing	2023 Master file review	0.50	415.00	207.50
Zheng,Eva	Manager	United States	9/6/2024	US State and Local Tax	Follow-up with E. Hall (EY) to check on compliance status for state returns due 9/15/2024.	0.20	551.00	110.20
Bieganski,Walter	Client Serving Contractor WB	United States	9/6/2024	US State and Local Tax	Second review of California state tax analysis regarding transfers to the trust	0.80	200.00	160.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/6/2024	US State and Local Tax	Review batch 2 of super combined state tax returns	2.00	200.00	400.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/6/2024	US State and Local Tax	Review batch 3 of super combined state tax returns	2.00	200.00	400.00
Hall,Emily Melissa	Manager	United States	9/6/2024	US State and Local Tax	Revise Washington, D.C. return in OneSource tax preparation and update tax calculation and apportionment in workpaper.	3.90	551.00	2,148.90
Hall,Emily Melissa	Manager	United States	9/6/2024	US State and Local Tax	Complete Arizona unitary return in OneSource tax preparation software.	1.50	551.00	826.50
Tong,Chia-Hui	Senior Manager	United States	9/6/2024	Project Management Office Transition	Review end of week open items in activity tracker to monitor tax compliance team deliverables	1.80	683.00	1,229.40
Tong,Chia-Hui	Senior Manager	United States	9/6/2024	Project Management Office Transition	Review progress of bankruptcy resolution plan responses and next steps	1.20	683.00	819.60
Inker,Brian	Senior	United States	9/6/2024	Transfer Pricing	Meeting to catchup on 2023 Master file and local country PSMs for CbCR notifications EY Attendees: B. Frapolly, B. Inker	0.60	415.00	249.00
Scott,James	Client Serving Contractor JS	United States	9/6/2024	US Income Tax	Meeting to discuss the business license filings for FTX Entity EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, J. Scott	0.20	600.00	120.00
Frapolly,Brody	Senior	United States	9/6/2024	Transfer Pricing	Meeting to catchup on 2023 Master file and local country PSMs for CbCR notifications EY Attendees: B. Frapolly, B. Inker	0.60	415.00	249.00
Ossanolou,Nina Shehrezade	Manager	United States	9/6/2024	Non US Tax	Meeting to discuss the business license filings for FTX Entity EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, J. Scott	0.20	551.00	110.20

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	9/6/2024	Non US Tax	9/6/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: E. Simpson (sullcrom), M. Cilia (FTX), D. Johnston (A&M), A. Kranzley (S&C), A. Courroy (Sullcrom).	0.40	415.00	166.00
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	9/6/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: E. Simpson (sullcrom), M. Cilia (FTX), D. Johnston (A&M), A. Kranzley (S&C), A. Courroy (Sullcrom).	0.40	683.00	273.20
Borts,Michael	Managing Director	United States	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	9/6/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: E. Simpson (sullcrom), M. Cilia (FTX), D. Johnston (A&M), A. Kranzley (S&C), A. Courroy (Sullcrom).	0.40	814.00	325.60
Ossanolou,Nina Shehrezade	Manager	United States	9/6/2024	Non US Tax	9/6/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.40	551.00	220.40
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	9/6/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/6/2024	Non US Tax	Meeting to discuss the business license filings for FTX Entity EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, J. Scott	0.20	683.00	136.60
MacLean,Corrie	Senior	United States	9/6/2024	Non US Tax	Meeting to discuss the business license filings for FTX Entity EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, J. Scott	0.20	415.00	83.00
MacLean,Corrie	Senior	United States	9/6/2024	Non US Tax	9/6/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.40	415.00	166.00
Ossanolou,Nina Shehrezade	Manager	United States	9/6/2024	Non US Tax	9/6/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: E. Simpson (sullcrom), M. Cilia (FTX), D. Johnston (A&M), A. Kranzley (S&C), A. Courroy (Sullcrom).	0.40	551.00	220.40
McPhee,Tiffany	Manager	BBC Region	9/6/2024	Non US Tax	Meeting to discuss the business license filings for FTX Entity EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, J. Scott	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	9/6/2024	US Income Tax	9/6/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: E. Simpson (sullcrom), M. Cilia (FTX), D. Johnston (A&M), A. Kranzley (S&C), A. Courroy (Sullcrom).	0.40	600.00	240.00
Oyetunde,Oyebode	Manager	United States	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	9/6/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott Other Attendees: E. Simpson (sullcrom), M. Cilia (FTX), D. Johnston (A&M), A. Kranzley (S&C), A. Courroy (Sullcrom).	0.40	551.00	220.40
Suzuki,Jason	Senior Manager	Japan	9/6/2024	Non US Tax	Meeting to discuss work plan for processing Quoine India invoices including external consultant fees for Fair Consulting plus the Quoine India director fees EY Attendees: J. Suzuki, M. Sakaguchi	1.10	683.00	751.30
Hall,Emily Melissa	Manager	United States	9/6/2024	US State and Local Tax	9/6/2024 state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, E. Zheng, Y. Sun	0.30	551.00	165.30
Mehta,Amish	Partner/Principal	India	9/6/2024	Non US Tax	Discussion with partner on the progress of the engagement and how to proceed with the critical points on the engagement. EY attendees: A. Mehta, Venkateswarlu, T. Mukesh. R. EY Attendees: Mukesh. R, A. Mehta, Venkateswarlu. T	0.30	866.00	259.80
T,Venkateswarlu	Senior Manager	India	9/6/2024	Non US Tax	Discussion with partner on the progress of the engagement and how to proceed with the critical points on the engagement. EY attendees: A. Mehta, Venkateswarlu, T. Mukesh. R. EY Attendees: Mukesh. R, A. Mehta, Venkateswarlu. T	0.30	683.00	204.90
Zheng,Eva	Manager	United States	9/6/2024	US State and Local Tax	9/6/2024 state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, E. Zheng, Y. Sun	0.30	551.00	165.30
Sun,Yuchen	Manager	United States	9/6/2024	US State and Local Tax	9/6/2024 state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, E. Zheng, Y. Sun	0.30	551.00	165.30
Musano,Matthew Albert	Senior Manager	United States	9/6/2024	US State and Local Tax	9/6/2024 state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, E. Zheng, Y. Sun	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	9/6/2024	US Income Tax	9/6/2024 state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, E. Zheng, Y. Sun	0.30	600.00	180.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/6/2024	US State and Local Tax	9/6/2024 state tax field of play call to discuss workstream updates. EY Attendees: E. Hall, M. Musano, W. Bieganski, J. Scott, E. Zheng, Y. Sun	0.30	200.00	60.00

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	9/6/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting to discuss work plan for processing Quoine India invoices including external consultant fees for Fair Consulting plus the Quoine India director fees EY Attendees: J. Suzuki, M. Sakaguchi	1.10	415.00	456.50
R,Mukesh	Senior	India	9/6/2024	Non US Tax	Discussion with partner on the progress of the engagement and how to proceed with the critical points on the engagement. EY attendees: A. Mehta, Venkateswarlu. T, Mukesh. R. EY Attendees: Mukesh. R, A. Mehta, Venkateswarlu. T	0.30	415.00	124.50
Gorman,Doug	Manager	United States	9/6/2024	Technology	Generate data to review IRS table approach to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/6/2024	Technology	Review data to determine changes required for IRS support to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/6/2024	Technology	Perform initial SQL code changes for IRS support to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.20	551.00	1,763.20
Yang,Rachel Sim	Senior Manager	United States	9/6/2024	US International Tax	Sample estimate tb reviews	0.80	683.00	546.40
Zhuo,Melody	Senior	United States	9/6/2024	US International Tax	FTX international tax compliance - quarterly estimates info request	3.40	415.00	1,411.00
Zhuo,Melody	Senior	United States	9/6/2024	US International Tax	FTX international tax compliance - intra team coordination request	0.60	415.00	249.00
Massengill,Clint	Managing Director	United States	9/6/2024	US Income Tax	Analyze tax technical issues regarding liquidating trust	1.00	814.00	814.00
Feliciano,Christopher	Staff	United States	9/6/2024	US Income Tax	Finishing accounts that need WTB forms in their Workpapers	3.50	236.00	826.00
Bailey,Doug	Partner/Principal	United States	9/6/2024	Tax Advisory	Evaluation of tax issues involving the liquidating trust	3.90	866.00	3,377.40
Katelas,Andreas	Manager	United States	9/6/2024	Tax Advisory	Review associated issues with Bahamas real estate holdings	2.30	551.00	1,267.30
Neziroski,David	Consultant	United States	9/6/2024	Fee/Employment Applications	Finalize the April exhibits for monthly statement	4.10	445.00	1,824.50
poloner,seth	Managing Director	United States	9/7/2024	Information Reporting	Research re BUWH	0.40	814.00	325.60
poloner,seth	Managing Director	United States	9/7/2024	Information Reporting	Comment on Board letter	0.20	814.00	162.80
Bost,Anne	Managing Director	United States	9/7/2024	Transfer Pricing	Review weekly PMO deck	0.20	814.00	162.80
Hall,Emily Melissa	Manager	United States	9/7/2024	US State and Local Tax	Continue drafting of Arizona unitary return.	1.30	551.00	716.30
Hall,Emily Melissa	Manager	United States	9/7/2024	US State and Local Tax	Further update to Illinois unitary return per W. Bieganski's (EY) comments.	1.10	551.00	606.10
poloner,seth	Managing Director	United States	9/8/2024	Information Reporting	Research re OID	0.70	814.00	569.80
poloner,seth	Managing Director	United States	9/8/2024	Information Reporting	Review and comment on Board letter	0.40	814.00	325.60
Hall,Emily Melissa	Manager	United States	9/8/2024	US State and Local Tax	Drafting New Hampshire unitary return in OneSource tax software.	3.50	551.00	1,928.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/9/2024	Value Added Tax	FTX Europe AG : preparation of a request by H. Bruno (EY) for confirmation regarding filing deadlines	1.50	236.00	354.00
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	9/9/2024	Value Added Tax	FTX Europe AG - Review of the draft prepared by A. Geisler (EY) to be addressed to H. Bruno (EY) regarding filing deadlines	0.50	866.00	433.00
Kyriakides,Stavros	Senior Manager	Cyprus	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Going through 2021 bank statements for Innovatia Ltd and preparing analysis with questions for the client as to what certain items relate to.	1.70	683.00	1,161.10
Socratous,Christoforos	Partner/Principal	Cyprus	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of bank analysis and questions prepared for the client as to what certain items relate to regarding Innovatia 2021 FS preparation	0.30	866.00	259.80
poloner,seth	Managing Director	United States	9/9/2024	Information Reporting	Review OID regulations	0.90	814.00	732.60
poloner,seth	Managing Director	United States	9/9/2024	Information Reporting	Email re oid and debt characterization	0.20	814.00	162.80
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/9/2024	Non US Tax	FTX Europe AG: Tax return 23 / view correspondence to client	0.30	236.00	70.80
Oyetunde,Oyebode	Manager	United States	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of FTX Europe AG August 2024 MORs	1.50	551.00	826.50
Suzuki,Jason	Senior Manager	Japan	9/9/2024	Non US Tax	Working time for responses to Quoine Vietnam auditor requests for information for historical data	1.20	683.00	819.60
Suzuki,Jason	Senior Manager	Japan	9/9/2024	Non US Tax	Working time for Quoine India share transfer FTX Japan Holdings KK company registration documents	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of the over due invoice of a IT service vender / get FTX CFO approval asap / proceed with payment of it with contact a person in charge of Quoine PTE payment	1.90	415.00	788.50
Sakaguchi,Masato	Senior	Japan	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of Aug invoice of Amason web services / paid or unpaid / by wire transfer or debit card / cost-bearing by former FTX Japan KK or Quoine PTE	3.90	415.00	1,618.50
Sakaguchi,Masato	Senior	Japan	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation for reimbursement application by a contractor who paid Quoine PTE IT service expense by his credit card	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of Quoine Vietnam Aug. monthly closing	1.60	415.00	664.00
Taniguchi,Keisuke	Senior Manager	Japan	9/9/2024	Non US Tax	Response to EYUS team on transition package for FTX Japan KK	0.60	683.00	409.80
R,Mukesh	Senior	India	9/9/2024	Non US Tax	Review of court orders and Memorandum of Understanding entered between debtor entities	2.00	415.00	830.00
R,Mukesh	Senior	India	9/9/2024	Non US Tax	Drafted an email listing EY India's valuation team queries to EY US team.	0.50	415.00	207.50
T,Venkateswarlu	Senior Manager	India	9/9/2024	Non US Tax	Review of court orders and Memorandum of Understanding entered between Quoine Singapore Pte. Ltd. and Flying Saucer Ecommerce Private Limited.	1.00	683.00	683.00

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
T,Venkateswarlu	Senior Manager	India	9/9/2024	Non US Tax	Reviewed the email drafted listing EY India's valuation team queries to EY US team.	0.20	683.00	136.60
Mehta,Amish	Partner/Principal	India	9/9/2024	Non US Tax	Review of court orders and Memorandum of Understanding entered between Quoine Singapore Pte. Ltd. and Flying Saucer Ecommerce Private Limited.	1.00	866.00	866.00
McPhee,Tiffany	Manager	BBC Region	9/9/2024	Non US Tax	Email - re access to AR Bahamas profile on the DIR portal	0.30	551.00	165.30
Watkins,Michael	Managing Director	United States	9/9/2024	Non US Tax	Review of emails relating to Cyprus and Singapore	0.30	814.00	244.20
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences regarding data required to complete the outstanding annual retunes for the FTX Singapore entities.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences concerning outstanding information required to complete the audit for FTX Digital Holdings	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences regarding outstanding data needed to complete the FY21 through FY23 financials for Innovatia.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences regarding the status of completing the business license filings for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences concerning the status of completing the CbCR notifications for the FTX Bahamas entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Review of information request from EY India outlining required information needed to prepare the valuation report for Quoine India.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences regarding clarification on certain filings in the transition package for the purchaser of FTX Japan.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Correspondences regarding transfer pricing scope for supporting the FTX foreign entities.	0.30	683.00	204.90
Ossanolou,Nina Shehrezade	Manager	United States	9/9/2024	Non US Tax	Working with TLB and Tricor to understand the dormany issues for Analysisa and what are the next steps	1.00	551.00	551.00
Ossanolou,Nina Shehrezade	Manager	United States	9/9/2024	Non US Tax	Working with IND team to understand that status of the late filing for VAT in Swiss	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	9/9/2024	Non US Tax	Continue work on the Stakeholder Reporting Package for September	1.20	551.00	661.20
Ossanolou,Nina Shehrezade	Manager	United States	9/9/2024	Non US Tax	Working with EY Bahamas to finalize BL and VAT and de register the entities	0.50	551.00	275.50
Chang-Waye,Amanda	Manager	Seychelles	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	EY USA - Tax internal alignment	1.50	551.00	826.50
MacLean,Corrie	Senior	United States	9/9/2024	Non US Tax	Communications to workstreams and local teams regarding governance, compliance tracking and PSM updates	2.60	415.00	1,079.00
Billings,Phoebe	Manager	United States	9/9/2024	Transfer Pricing	Country-by-country reporting scoping of deliverables for compliance year 2024 and status tracker	0.60	551.00	330.60
Bost,Anne	Managing Director	United States	9/9/2024	Transfer Pricing	Review cber analysis updates	0.70	814.00	569.80
Inker,Brian	Senior	United States	9/9/2024	Transfer Pricing	2023 Master file updates	0.20	415.00	83.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/9/2024	US State and Local Tax	Review of batch 3a of super combined state tax returns	1.30	200.00	260.00
Hall,Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Drafting Nebraska unitary return in OneSource tax software.	3.20	551.00	1,763.20
Hall,Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Drafting Wisconsin unitary return in OneSource tax software.	3.30	551.00	1,818.30
Hall,Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Drafting email to B. Nolan (EY) regarding Kentucky apportionment question.	0.30	551.00	165.30
Nolan,Bill	Managing Director	United States	9/9/2024	US State and Local Tax	Provide response to E. Hall (EY) concerning Kentucky apportionment treatment of gains.	0.90	814.00	732.60
Tong,Chia-Hui	Senior Manager	United States	9/9/2024	Project Management Office Transition	Prepare for FTX Team Leads and runbook touch base by reviewing talk points and confirming if any issues to raise to leadership	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	United States	9/9/2024	Project Management Office Transition	Draft talk points for weekly FTX touchpoint with FTX CFO and CAO	1.70	683.00	1,161.10
Ancona,Christopher	Manager	United States	9/9/2024	Project Management Office Transition	Correspondence and follow ups with tax workstreams regarding open items related to project status	1.00	551.00	551.00
Ancona,Christopher	Manager	United States	9/9/2024	Project Management Office Transition	Edits to dashboard items in the PowerBi dashboard for updated project KPIs	1.30	551.00	716.30
Lowery,Kristie L	National Partner/Principal	United States	9/9/2024	Payroll Tax	Review of Letter to the Board as prepared by D. Hariton at Sullivan & Cromwell and understanding of impact on employee level claims	1.00	1,040.00	1,040.00
Lowery,Kristie L	National Partner/Principal	United States	9/9/2024	Payroll Tax	Review of structure of the trust and tax implications as prepared by D. Hariton at Sullivan & Cromwell with EY comments and understanding of impact on employee level claims	1.20	1,040.00	1,248.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/9/2024	Payroll Tax	Employee claim documentation outline for previously reviewed individuals in sample and incorporation into data repository.	2.00	683.00	1,366.00
Choudary,Hira	Senior	United States	9/9/2024	Project Management Office Transition	Meeting to discuss open items related to tax project status EY Attendees: C. Ancona, H. Choudary	0.30	415.00	124.50
Musano,Matthew Albert	Senior Manager	United States	9/9/2024	US State and Local Tax	Internal meeting to discuss apportionment questions related to California super-combined return. EY Attendees: E. Hall, M. Musano	0.30	683.00	204.90
Billings,Phoebe	Manager	United States	9/9/2024	Transfer Pricing	Meeting to discuss CbCR outstanding work to be completed, and 2023 Master File work that needs to be completed EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, P. Billings	0.30	551.00	165.30

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona, Christopher	Manager	United States	9/9/2024	Transfer Pricing	Meeting to discuss open items related to tax project status EY Attendees: C. Ancona, H. Choudary	0.30	551.00	165.30
Hall, Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Internal meeting to discuss technical questions relating to Kentucky super-combined return. EY Attendees: E. Hall, W. Bieganski	0.50	551.00	275.50
Bieganski, Walter	Client Serving Contractor WB	United States	9/9/2024	US State and Local Tax	Internal meeting to discuss technical questions relating to Kentucky super-combined return. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
Hall, Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Internal meeting to discuss apportionment questions related to California super-combined return. EY Attendees: E. Hall, M. Musano	0.30	551.00	165.30
Bieganski, Walter	Client Serving Contractor WB	United States	9/9/2024	US State and Local Tax	Internal meeting to discuss technical questions relating to Kentucky super-combined return. EY Attendees: E. Hall, W. Bieganski	0.50	200.00	100.00
McComber, Donna	National Partner/Principal	United States	9/9/2024	Transfer Pricing	Meeting to discuss CbCR outstanding work to be completed, and 2023 Master File work that needs to be completed EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, P. Billings	0.30	1,040.00	312.00
Inker, Brian	Senior	United States	9/9/2024	Transfer Pricing	Meeting to discuss outstanding work on FY23 Master File for client EY Attendees: B. Frapolly, B. Inker	0.50	415.00	207.50
Frapolly, Brody	Senior	United States	9/9/2024	Transfer Pricing	Meeting to discuss CbCR outstanding work to be completed, and 2023 Master File work that needs to be completed EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, P. Billings	0.30	415.00	124.50
Lowery, Kristie L.	National Partner/Principal	United States	9/9/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	1,040.00	520.00
Frapolly, Brody	Senior	United States	9/9/2024	Transfer Pricing	Meeting to discuss outstanding work on FY23 Master File for client EY Attendees: B. Frapolly, B. Inker	0.50	415.00	207.50
Inker, Brian	Senior	United States	9/9/2024	Transfer Pricing	Meeting to discuss CbCR outstanding work to be completed, and 2023 Master File work that needs to be completed EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, P. Billings	0.30	415.00	124.50
Katsnelson, David	Senior Manager	United States	9/9/2024	Transfer Pricing	Meeting to discuss CbCR outstanding work to be completed, and 2023 Master File work that needs to be completed EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, P. Billings	0.30	683.00	204.90
Haas, Zach	Senior Manager	United States	9/9/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Bost, Anne	Managing Director	United States	9/9/2024	Transfer Pricing	Meeting to discuss CbCR outstanding work to be completed, and 2023 Master File work that needs to be completed EY Attendees: B. Frapolly, A. Bost, B. Inker, D. Katsnelson, D. McComber, P. Billings	0.30	814.00	244.20
Hall, Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50
Asim, Malik Umer	Senior	United States	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	415.00	207.50
Lovelace, Lauren	Partner/Principal	United States	9/9/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	9/9/2024	US Income Tax	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	600.00	300.00
Borts,Michael	Managing Director	United States	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	814.00	407.00
Michael,Yiannis	Senior	Cyprus	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	415.00	207.50
MacLean,Corrie	Senior	United States	9/9/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	9/9/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	9/9/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Bost,Anne	Managing Director	United States	9/9/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Mistler,Brian M	Senior Manager	United States	9/9/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Tong,Chia-Hui	Senior Manager	United States	9/9/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	683.00	341.50
Kyriakides,Stavros	Senior Manager	Cyprus	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	683.00	341.50
Ossanolou,Nina Shehrezade	Manager	United States	9/9/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Oyetunde,Oyebode	Manager	United States	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	551.00	275.50
Borts,Michael	Managing Director	United States	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Watkins,Michael	Managing Director	United States	9/9/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	814.00	407.00
Choudary,Hira	Senior	United States	9/9/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	9/9/2024	US State and Local Tax	Internal meeting to discuss technical questions relating to Kentucky super-combined return. EY Attendees: E. Hall, W. Bieganski	0.50	551.00	275.50
Shea JR,Thomas M	Partner/Principal	United States	9/9/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	866.00	433.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/9/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	200.00	100.00
Hammon,David Lane	Senior Manager	United States	9/9/2024	Non US Tax	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	683.00	341.50
Zhuo,Melody	Senior	United States	9/9/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Bost, B. Mistler, C. Tong, C. MacLean, D. Katsnelson, E. Hall, J. Berman, K. Lowery, L. Lovelace, M. Asim, M. Zhuo, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, T. Shea, W. Bieganski, Z. Haas	0.50	415.00	207.50
Ossanolou,Nina Shehrezade	Manager	United States	9/9/2024	Non US Tax	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	551.00	275.50
Oyetunde,Oyebode	Manager	United States	9/9/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with Local EY Cyprus team to go over the 2021 FS for Innovatia and next steps. EY Attendees: N. Ossanolou, D. Hammon, O. Oyetunde, S. Kyriakides, J. Scott, M. Borts, Y. Michael	0.50	551.00	275.50
Dubroff,Andy	Managing Director	United States	9/9/2024	Tax Advisory	Review EY allocation analysis for professional services as model for allocating other aspects	2.30	814.00	1,872.20
Zhuo,Melody	Senior	United States	9/9/2024	US International Tax	FTX international tax compliance - runbook technical issue review	3.00	415.00	1,245.00
Berman,Jake	Senior Manager	United States	9/9/2024	US Income Tax	Review of latest tax digital tax information received for future tax periods	0.40	683.00	273.20

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Massengill, Clint	Managing Director	United States	9/9/2024	US Income Tax	Emails with Doug Bailey and Seth Poloner regarding tax technical issues regarding liquidating trust	0.80	814.00	651.20
Massengill, Clint	Managing Director	United States	9/9/2024	US Income Tax	Research tax technical issues regarding liquidating trust and disputed ownership fund	1.70	814.00	1,383.80
Bailey, Doug	Partner/Principal	United States	9/9/2024	Tax Advisory	Analysis of tax issues specific to the liquidating trust	3.40	866.00	2,944.40
Bailey, Doug	Partner/Principal	United States	9/9/2024	Tax Advisory	Edits to the draft liquidating trust instrument	1.90	866.00	1,645.40
Katelas, Andreas	Manager	United States	9/9/2024	Tax Advisory	Tax research with respect to interest sourcing rules	1.60	551.00	881.60
Neziroski, David	Consultant	United States	9/9/2024	Fee/Employment Applications	Call with T. Shea and D. Neziroski (EY) regarding the final April monthly application	0.40	445.00	178.00
Shea JR, Thomas M	Partner/Principal	United States	9/9/2024	Fee/Employment Applications	Call with T. Shea and D. Neziroski (EY) regarding the final April monthly application	0.40	866.00	346.40
poloner, seth	Managing Director	United States	9/10/2024	Information Reporting	Research re defeasance	0.30	814.00	244.20
poloner, seth	Managing Director	United States	9/10/2024	Information Reporting	Email correspondence re Bahamas payment chain	0.30	814.00	244.20
Oyetunde, Oyebo	Manager	United States	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of draft 2021 TB for Innovatia Ltd and drafting emails to resolve pending items and outstanding information to be provided by FTX.	2.50	551.00	1,377.50
Oyetunde, Oyebo	Manager	United States	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinating with EY Cyprus on the preparation of 2021 - 2023 trial balance for FTX Innovatia.	1.50	551.00	826.50
Suzuki, Jason	Senior Manager	Japan	9/10/2024	Non US Tax	Email correspondence with quoine India external advisor to arrange payment of 5 invoices from newly reactivated bank account	0.70	683.00	478.10
Suzuki, Jason	Senior Manager	Japan	9/10/2024	Non US Tax	Email correspondence with quoine India external advisor fair consulting to request financial data needed for share transfer to fix Japan holdings kk	0.90	683.00	614.70
Sakaguchi, Masato	Senior	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of bank deposit no movement of Quoine Vietnam and Quoin PTE for the week starting 2 Sep	0.30	415.00	124.50
Sakaguchi, Masato	Senior	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of FTX Japan Holdings for the week starting 2 Sep	1.40	415.00	581.00
Sakaguchi, Masato	Senior	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with payment tracker file of Quoine India for the week starting 2 Sep	2.10	415.00	871.50
Sakaguchi, Masato	Senior	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of invoices of Quoine PTE and Quoine Vietnam / Sending payment requests for the week starting 9 Sep	2.50	415.00	1,037.50
Mizutani, Rie	Manager	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Work to discuss and confirm the issues at the regular meeting with Quoine PTE	0.50	551.00	275.50
Madras, Hussain	Senior Manager	India	9/10/2024	Non US Tax	Email to the lawyers to update on possible alternatives transaction structure	0.20	683.00	136.60
McPhee, Tiffany	Manager	BBC Region	9/10/2024	Non US Tax	Email to Prime Team related to instructions for portal access and online payment	0.80	551.00	440.80
Watkins, Michael	Managing Director	United States	9/10/2024	Non US Tax	Vetting of scope for non-US compliance obligations.	0.30	814.00	244.20
Hammon, David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Prep for progress call with FTX CFO and CAO	0.50	683.00	341.50
Hammon, David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Prep for call with ACM to discuss the FTX Seychelles entities.	0.20	683.00	136.60
Hammon, David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Correspondences concerning the information request needed to complete the FY21 through FY23 financials for Innovatia.	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Correspondences regarding the status of compliance obligations for the FTX Hong Kong and Singapore entities. The updates will be included in the monthly stakeholder reporting package presented to FTX's CFO.	0.30	683.00	204.90
Hammon, David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Correspondence regarding the primary user setup required to file the outstanding CbCR notifications of the FTX Bahamas entities.	0.70	683.00	478.10
Hammon, David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Correspondences regarding the anticipated liquidation date for Quoine Vietnam to understand the entity's remaining tax compliance obligations.	0.20	683.00	136.60
Ossanolou, Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	Working on status updates received from local teams/third parties for Stake holder reporting package	0.90	551.00	495.90
Ossanolou, Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	Working with Mary on the various filing requirements for Bahamas and BVI	0.60	551.00	330.60
Ossanolou, Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	Looking into the user setup on Bahamas DIR portal and how to change them in order to settle outstanding balances and file returns	0.70	551.00	385.70
Ossanolou, Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	Responding to John Casey (a&M) on information request	0.80	551.00	440.80
Ossanolou, Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	Responding to Japan in regards to their responses on transitions package	0.40	551.00	220.40
Chang-Waye, Amanda	Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM).	0.50	551.00	275.50
Dugas, Annie	Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM).	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Faerber,Anna	Senior Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	683.00	341.50
Bastienne,Oliver	Partner/Principal	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	866.00	433.00
Dugasse, Tara	Senior	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	415.00	207.50
Houareau,Tina	Senior	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	415.00	207.50
Chang-Waye,Amanda	Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	EY USA -tax internal alignment	3.50	551.00	1,928.50
Chang-Waye,Amanda	Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	EY USA - finalizing review on tax analysis	1.00	551.00	551.00
Chang-Waye,Amanda	Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep discussion – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Dugasse,Annie	Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Faerber,Anna	Senior Manager	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Bastienne,Oliver	Partner/Principal	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80
Dugasse, Tara	Senior	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Houareau,Tina	Senior	Seychelles	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep. – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
MacLean,Corrie	Senior	United States	9/10/2024	Non US Tax	Review and update Non-US statutory reporting updates for the September stakeholder reporting package and convert to the working database format	3.00	415.00	1,245.00
Bost,Anne	Managing Director	United States	9/10/2024	Transfer Pricing	Review runbook	0.50	814.00	407.00
Inker,Brian	Senior	United States	9/10/2024	Transfer Pricing	2023 Master file updates part 2	1.80	415.00	747.00
Inker,Brian	Senior	United States	9/10/2024	Transfer Pricing	Team email re status update on FY23 MF	0.40	415.00	166.00
Zheng,Eva	Manager	United States	9/10/2024	US State and Local Tax	Work with federal team to create elimination binder	2.30	551.00	1,267.30
Zheng,Eva	Manager	United States	9/10/2024	US State and Local Tax	Review and revise Massachusetts unitary workbook.	2.80	551.00	1,542.80
Edwards,Jessica	Senior Manager	United States	9/10/2024	US State and Local Tax	First level review of Arizona super-combined return for FTX entities.	0.60	683.00	409.80
Edwards,Jessica	Senior Manager	United States	9/10/2024	US State and Local Tax	First level review of Nebraska super-combined return for FTX entities.	0.40	683.00	273.20
Edwards,Jessica	Senior Manager	United States	9/10/2024	US State and Local Tax	First level review of New Hampshire super-combined return for FTX entities.	1.20	683.00	819.60
Edwards,Jessica	Senior Manager	United States	9/10/2024	US State and Local Tax	First level review of Wisconsin super-combined return for FTX entities.	1.00	683.00	683.00
Bieganski, Walter	Client Serving Contractor WB	United States	9/10/2024	US State and Local Tax	Review of batch 4 of super combined state tax returns	3.50	200.00	700.00
Hall,Emily Melissa	Manager	United States	9/10/2024	US State and Local Tax	Initial drafting of California unitary return in OneSource tax software.	3.90	551.00	2,148.90
Hall,Emily Melissa	Manager	United States	9/10/2024	US State and Local Tax	Review of all federal forms 5471 to determine subpart F income for California return purposes.	3.50	551.00	1,928.50
Hall,Emily Melissa	Manager	United States	9/10/2024	US State and Local Tax	Drafting California controlled foreign corporation inclusion ratio.	0.50	551.00	275.50
Choudary,Hira	Senior	United States	9/10/2024	Project Management Office Transition	Updates to outstanding tax deliverable statutory due dates in One Global Methodology dashboard	3.60	415.00	1,494.00
Tong,Chia-Hui	Senior Manager	United States	9/10/2024	Project Management Office Transition	Finalize talk points for weekly FTX touchpoint with FTX CFO and CAO	1.40	683.00	956.20

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Manager	United States	9/10/2024	Project Management Office Transition	Follow ups with tax workstreams regarding open items related to project status	1.40	551.00	771.40
Ancona,Christopher	Manager	United States	9/10/2024	Project Management Office Transition	Preparation of slide deck materials ahead of call with tax workstreams	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	9/10/2024	Project Management Office Transition	Edits to work items in the Project Management Office workstream tracker for latest status updates	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	9/10/2024	Project Management Office Transition	Review of the Information Reporting runbook for changes to open items regarding tax technical matters	1.10	551.00	606.10
Ancona,Christopher	Manager	United States	9/10/2024	Project Management Office Transition	Correspondence with tax workstreams regarding status of upcoming tax deliverables	0.60	551.00	330.60
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/10/2024	Payroll Tax	Continued employee claim documentation outline for previously reviewed individuals in sample and incorporation into data repository.	1.50	683.00	1,024.50
Dubroff,Andy	Managing Director	United States	9/10/2024	Tax Advisory	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	814.00	569.80
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/10/2024	Payroll Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	683.00	478.10
Pfaff,Arthur	Senior Manager	United States	9/10/2024	US State and Local Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	683.00	478.10
Berman,Jake	Senior Manager	United States	9/10/2024	US Income Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	683.00	478.10
Bailey,Doug	Partner/Principal	United States	9/10/2024	Tax Advisory	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	866.00	606.20
Massengill,Clint	Managing Director	United States	9/10/2024	US Income Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	814.00	569.80
Mistler,Brian M	Senior Manager	United States	9/10/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to discuss progress of tax related items, overall status of deliverables and action items EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.40	683.00	273.20
Tong,Chia-Hui	Senior Manager	United States	9/10/2024	Project Management Office Transition	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to discuss progress of tax related items, overall status of deliverables and action items EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.40	683.00	273.20
Buduguntae,Shashanka	Partner/Principal	India	9/10/2024	Non US Tax	Internal discussion to deliberate on alternatives to conclude the transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings from India perspective without waiting for India tax registration and valuation report in view of the mandatory Demat deadline. EY Attendees: S. Buduguntae, H. Madras, B. Bharath	1.00	866.00	866.00
Hammon,David Lane	Senior Manager	United States	9/10/2024	Non US Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to discuss progress of tax related items, overall status of deliverables and action items EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.40	683.00	273.20
Shea JR,Thomas M	Partner/Principal	United States	9/10/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to discuss progress of tax related items, overall status of deliverables and action items EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.40	866.00	346.40
Lowery,Kristie L	National Partner/Principal	United States	9/10/2024	Payroll Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to discuss progress of tax related items, overall status of deliverables and action items EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.40	1,040.00	416.00
Berman,Jake	Senior Manager	United States	9/10/2024	US Income Tax	Meeting with FTX Chief Financial Officer and Chief Administrative Officer to discuss progress of tax related items, overall status of deliverables and action items EY Attendees: C. Tong, B. Mistler, D. Hammon, J. Berman, K. Lowery, T. Shea Other Attendees: M. Cilia (FTX), R. Hoskins (RLKS),	0.40	683.00	273.20
Ossanolou,Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	9/10/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanolou	0.60	551.00	330.60
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/10/2024	Non US Tax	FTX Europe AG / Meeting regarding the filing of the questionnaire from the Swiss federal tax administration regarding the status as securities dealer, EY Attendees: D. Vasic, J. Steiner EY Attendees: J. Steiner, D. Vasic	0.20	236.00	47.20

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/10/2024	Non US Tax	FTX Europe AG / Meeting regarding the filing of the questionnaire from the Swiss federal tax administration regarding the status as securities dealer, EY Attendees: D. Vasic, J. Steiner EY Attendees: J. Steiner, D. Vasic	0.20	236.00	47.20
Watkins,Michael	Managing Director	United States	9/10/2024	Non US Tax	9/10/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	814.00	488.40
Hammon,David Lane	Senior Manager	United States	9/10/2024	Non US Tax	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	9/10/2024	Non US Tax	9/10/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	415.00	249.00
Hammon,David Lane	Senior Manager	United States	9/10/2024	Non US Tax	9/10/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou	0.60	683.00	409.80
Musano,Matthew Albert	Senior Manager	United States	9/10/2024	US State and Local Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	683.00	478.10
Ossanlou,Nina Shehrezade	Manager	United States	9/10/2024	Non US Tax	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	551.00	275.50
Lovelace,Lauren	Partner/Principal	United States	9/10/2024	US International Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	866.00	606.20
Stevens,Matthew Aaron	National Partner/Principal	United States	9/10/2024	US International Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	1,040.00	728.00
MacLean,Corrie	Senior	United States	9/10/2024	Non US Tax	9/10/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM), A. Faerber (ACM),	0.50	415.00	207.50
Shea JR,Thomas M	Partner/Principal	United States	9/10/2024	US Income Tax	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	866.00	606.20
Poloner,Seth	Managing Director	United States	9/10/2024	Information Reporting	Tax technical discussion regarding liquidating trust procedures. EY Attendees: K. Wrenn, A. Dubroff, A. Pfaff, C. Massengill, D. Bailey, J. Berman, L. Lovelace, M. Musano, M. Stevens, S. Poloner, T. Shea	0.70	814.00	569.80
Madrasi,Hussain	Senior Manager	India	9/10/2024	Non US Tax	Internal discussion to deliberate on alternatives to conclude the transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings from India perspective without waiting for India tax registration and valuation report in view of the mandatory Demat deadline. EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	1.00	683.00	683.00
Mizutani,Rie	Manager	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE all hands weekly meeting on 10 Sep EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), N. Vu (PTE), F. Baez (PTE), U. Nguyen (FTX Japan),	0.50	551.00	275.50
Sakaguchi,Masato	Senior	Japan	9/10/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE all hands weekly meeting on 10 Sep EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), N. Vu (PTE), F. Baez (PTE), U. Nguyen (FTX Japan),	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	9/10/2024	Non US Tax	Quoine PTE all hands weekly meeting on 10 Sep EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), J. Gunn (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), N. Vu (PTE), F. Baez (PTE), U. Nguyen (FTX Japan),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/10/2024	Non US Tax	Conference call with auditor of Quoine PTE to provide feedback on their revisions to the audited financial statements for 31 March 2021 EY Attendees: J. Suzuki Other Attendees: S. Li (Alvarez & Marsal), S. Tan (Crowe),	1.40	683.00	956.20

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	9/10/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell Sept 10, 2024 EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.70	683.00	478.10
Ancona,Christopher	Manager	United States	9/10/2024	Fee/Employment Applications	Meeting to discuss open items regarding the May and June fee applications EY Attendees: C. Ancona, D. Neziroski, H. Choudary	0.30	551.00	165.30
B,Bharath	Senior	India	9/10/2024	Non US Tax	Internal discussion to deliberate on alternatives to conclude the transfer of shares in Quoine India from FTX Japan to FTX Japan Holdings from India perspective without waiting for India tax registration and valuation report in view of the mandatory Demat deadline. EY Attendees: S. Buduguntae, H. Madras, B. Bharath	1.00	415.00	415.00
Choudary,Hira	Senior	United States	9/10/2024	Fee/Employment Applications	Meeting to discuss open items regarding the May and June fee applications EY Attendees: C. Ancona, D. Neziroski, H. Choudary	0.30	415.00	124.50
Neziroski,David	Consultant	United States	9/10/2024	Fee/Employment Applications	Meeting to discuss open items regarding the May and June fee applications EY Attendees: C. Ancona, D. Neziroski, H. Choudary	0.30	445.00	133.50
Gorman,Doug	Manager	United States	9/10/2024	Technology	Review comments and update requirements related to IRS support to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	9/10/2024	Technology	Update SQL code to address requirements related to IRS support to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.40	551.00	771.40
Musano,Matthew Albert	Senior Manager	United States	9/10/2024	US State and Local Tax	Reviewing FTX unitary returns in VT and MN	3.20	683.00	2,185.60
Mensah,Josephine	Staff	United States	9/10/2024	US Income Tax	Updating Tax Year 2023 OIT Binders beginning of year binders in readiness for state return prep	1.50	236.00	354.00
Zhuo,Melody	Senior	United States	9/10/2024	US International Tax	FTX international tax compliance - technical matter research	3.00	415.00	1,245.00
Berman,Jake	Senior Manager	United States	9/10/2024	US Income Tax	Saving down files received for Q4 estimated tax calculations	0.10	683.00	68.30
Massengill,Clint	Managing Director	United States	9/10/2024	Transfer Pricing	Emails with Lauren Lovelace, Matthew Stevens, Doug Bailey regarding tax technical issues related to liquidating trust	0.50	814.00	407.00
Feliciano,Christopher	Staff	United States	9/10/2024	US Income Tax	Processing going through accounts and duplicating each adjustment entry	3.70	236.00	873.20
Bailey,Doug	Partner/Principal	United States	9/10/2024	Tax Advisory	Analyze proper characterization of priority claimants in the trust	3.00	866.00	2,598.00
Katelas,Andreas	Manager	United States	9/10/2024	Tax Advisory	Research on tax implications of defeasance trusts	2.20	551.00	1,212.20
Neziroski,David	Consultant	United States	9/10/2024	Fee/Employment Applications	Begin to prepare data for the 3rd interim application	2.70	445.00	1,201.50
Neziroski,David	Consultant	United States	9/10/2024	Fee/Employment Applications	Begin to prepare data for the 4th interim application	2.50	445.00	1,112.50
Neziroski,David	Consultant	United States	9/10/2024	Fee/Employment Applications	Begin to prepare data for the 5th interim application	2.80	445.00	1,246.00
Neziroski,David	Consultant	United States	9/10/2024	Fee/Employment Applications	Finalize narrative for the April monthly application and send to be filed	2.60	445.00	1,157.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/11/2024	Value Added Tax	E-mail to request A. Giovanoli (Matrixs) for an update regarding the VAT return.	0.30	236.00	70.80
Bouza,Victor	Manager	Switzerland/Lichtenstein	9/11/2024	Value Added Tax	FTX Europe AG - VAT status follow up regarding the Q224 return - review of the email prepared by A. Geisler (EY)	0.30	551.00	165.30
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	9/11/2024	Value Added Tax	FTX Europe AG - Review of the draft prepared by A. Geisler (EY) to be addressed to M. Leon (EY) regarding the VAT status	0.20	866.00	173.20
poloner,seth	Managing Director	United States	9/11/2024	Information Reporting	Email re ppi, reporting, allocations and debt characterization	0.40	814.00	325.60
poloner,seth	Managing Director	United States	9/11/2024	Information Reporting	Review and comment on trust agreement	1.50	814.00	1,221.00
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/11/2024	Non US Tax	FTX Europe AG / Completing the questionnaire from the Swiss federal tax administrating regarding the status as securities dealer	0.90	236.00	212.40
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/11/2024	Non US Tax	FTX Europe AG / Securities Dealer Registration / Review of questionnaire from Swiss federal tax administration and e-mail to client regarding securities dealer	0.70	236.00	165.20
Asim,Malik Umer	Senior	United States	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinating with EY Cyprus team for the preparation of FY2021 - 2023 trial balance for FTX Innovatia ltd.	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	9/11/2024	Non US Tax	Working time to review Quoine India share transfer valuation response	1.90	683.00	1,297.70
Suzuki,Jason	Senior Manager	Japan	9/11/2024	Non US Tax	Working time to plan preparation for Quoine PTE cryptocurrency balance reporting	0.80	683.00	546.40
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Access confirmation to foreign remittance menu in Western Alliance internet banking system of FTX Japan Holdings and Quoine PTE	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Collection and Providing with Financial Statement from April to July 2024 of Quoine India for the Quoine India share valuation	1.10	415.00	456.50
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Journaling of 7 fund transfers / confirmation of the fund transfers from which bank account to which	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Investigation of unknown deposit (JPY45) to FTX Japan Holdings	1.40	415.00	581.00
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of bank balance of FTX Japan Holdings at the end of Aug 2024	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of Quoine India Aug monthly closing	1.80	415.00	747.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
B,Bharath	Senior	India	9/11/2024	Non US Tax	Drafting response mail to Jason's queries on the requirement of Incorporation Certificate and suitability of GZ documents for India tax registrations of FTX Japan and FTX Japan Holdings	0.40	415.00	166.00
Madrasi,Hussain	Senior Manager	India	9/11/2024	Non US Tax	Review of response mail to Jason's queries on the requirement of Incorporation Certificate and suitability of GZ documents for India tax registrations of FTX Japan and FTX Japan Holdings	0.20	683.00	136.60
Madrasi,Hussain	Senior Manager	India	9/11/2024	Non US Tax	Drafting response mail to David's email on PSM for Going forward compliances of Quoine India	0.40	683.00	273.20
Sangster,Mark	Senior	BBC Region	9/11/2024	Non US Tax	Correspondence with prime team regarding transfer pricing deliverables	0.30	415.00	124.50
McPhee,Tiffany	Manager	BBC Region	9/11/2024	Non US Tax	Message exchange with Mark Sangster - re CrCR notifications and access to Bahamas portal	0.30	551.00	165.30
McPhee,Tiffany	Manager	BBC Region	9/11/2024	Non US Tax	Emails to DIR re access for Mary C. on DIR portal	0.30	551.00	165.30
Watkins,Michael	Managing Director	United States	9/11/2024	Non US Tax	Vetting of scope for Quoine India obligations.	0.30	814.00	244.20
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences concerning information needed to respond to auditor queries on the FY22 financials for FTX Digital Holdings.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences relating to the status of outstanding filings for FTX Hong Kong and Singapore entities. Statuses to be included in the monthly Stakeholder Reporting Package for FTX's CFO.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences regarding portal access required to file the business license filings for the FTX Bahamas entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences regarding transfer pricing scope of services for the FTX foreign entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences regarding next steps and open items for completing the share transfer for Quoine India.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences concerning the requirements for GG Trading Terminal Ltd. to file a CbCR notification given the entity's lack of tax registration/activity.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences concerning scope of compliance obligations for the FTX Seychelles entities.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Correspondences regarding status and proposed next steps for setting up a UK pension scheme for FTX Europe AG	0.70	683.00	478.10
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Gathering/collating information to send to A&M	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Requesting details/updates on the transition package from EY Japan	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Inquiring about the FY23 audit for Vietnam and the timeframe of completion	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Continuing to work on stakeholder reporting package as more information received and inquiries made	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Discussing EY India's IRL with Jason and Mary and how best to get the needed data	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Discussing scope and fee allocations for next FY and how it would look on a macro level.	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Understanding the details and requirements for the Transfer Pricing Memo coming due in October for BVI	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	9/11/2024	Non US Tax	Communications to foreign teams regarding Non-US deliverables, tracking sheet and OGM updates, review historical documents received, classify and update master document tracking sheet	2.00	415.00	830.00
Di Stefano,Giulia	Senior	United States	9/11/2024	Transfer Pricing	Reviewed master file for fy 2023	0.70	415.00	290.50
Bost,Anne	Managing Director	United States	9/11/2024	Transfer Pricing	Revise cber lead responsibilities	0.70	814.00	569.80
Inker,Brian	Senior	United States	9/11/2024	Transfer Pricing	2023 Master file updates part 3	1.60	415.00	664.00
Zheng,Eva	Manager	United States	9/11/2024	US State and Local Tax	Prepare Massachusetts super-combined unitary state return in OneSource tax preparation software.	3.20	551.00	1,763.20
Edwards,Jessica	Senior Manager	United States	9/11/2024	US State and Local Tax	Review updated Wisconsin super-combined return for FTX entities.	0.80	683.00	546.40
Edwards,Jessica	Senior Manager	United States	9/11/2024	US State and Local Tax	First level review of Washington, D.C. super-combined return for FTX entities.	1.30	683.00	887.90
Bieganski,Walter	Client Serving Contractor WB	United States	9/11/2024	US State and Local Tax	Review of batch 5 of super combines state tax returns	1.20	200.00	240.00
Hall,Emily Melissa	Manager	United States	9/11/2024	US State and Local Tax	Continue drafting California unitary return	3.20	551.00	1,763.20
Hall,Emily Melissa	Manager	United States	9/11/2024	US State and Local Tax	Update California unitary paperwork to reflect changes made to tax return and documented approaches taken.	2.90	551.00	1,597.90
Hall,Emily Melissa	Manager	United States	9/11/2024	US State and Local Tax	Update New Hampshire unitary return per J. Edwards's (EY) comments.	1.50	551.00	826.50
Tong,Chia-Hui	Senior Manager	United States	9/11/2024	Project Management Office Transition	Draft weekly tax compliance work status update for Alvarez & Marsal	1.90	683.00	1,297.70
Tong,Chia-Hui	Senior Manager	United States	9/11/2024	Project Management Office Transition	Review next steps in activity tracker and runbook to evaluate if activities are on track	1.10	683.00	751.30
Ancona,Christopher	Manager	United States	9/11/2024	Project Management Office Transition	Follow ups with tax workstreams on open tax project items	0.90	551.00	495.90

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Manager	United States	9/11/2024	Project Management Office Transition	Review of upcoming tax deliverables for presentation to ftx leadership	0.60	551.00	330.60
Ancona,Christopher	Manager	United States	9/11/2024	Project Management Office Transition	Edits to workflow KPIs for reporting to the tax workstreams	1.20	551.00	661.20
Lowery,Kristie L	National Partner/Principal	United States	9/11/2024	Payroll Tax	Review of structure of trust with respect to employee claims and employment agreements.	0.50	1,040.00	520.00
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	Meeting with EY team and client to discuss Bahamas CbCR and VAT filings, and provide live portal walkthrough. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, P. Billings Other Attendees: M. Cilia (FTX),	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	9/11/2024	US Income Tax	Weekly call to discuss latest digital tax asset updates for future projections EY Attendees: J. Berman, D. Gorman, B. Mistler	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	9/11/2024	Non US Tax	Meeting with EY team and client to discuss Bahamas CbCR and VAT filings, and provide live portal walkthrough. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, P. Billings Other Attendees: M. Cilia (FTX),	0.50	415.00	207.50
Choudary,Hira	Senior	United States	9/11/2024	Project Management Office Transition	PMO catch-up EY Attendees: H. Choudary, C. Ancona	0.30	415.00	124.50
Gorman,Doug	Manager	United States	9/11/2024	Technology	Weekly call to discuss latest digital tax asset updates for future projections EY Attendees: J. Berman, D. Gorman, B. Mistler	0.30	551.00	165.30
Sangster,Mark	Senior	BBC Region	9/11/2024	Non US Tax	Meeting with EY team and client to discuss Bahamas CbCR and VAT filings, and provide live portal walkthrough. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, P. Billings Other Attendees: M. Cilia (FTX),	0.50	415.00	207.50
Ancona,Christopher	Manager	United States	9/11/2024	Transfer Pricing	PMO catch-up EY Attendees: H. Choudary, C. Ancona	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	Meeting with EY team and client to discuss Bahamas CbCR and VAT filings, and provide live portal walkthrough. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, P. Billings Other Attendees: M. Cilia (FTX),	0.50	551.00	275.50
Zhuo,Melody	Senior	United States	9/11/2024	US International Tax	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	415.00	124.50
Hammon,David Lane	Senior Manager	United States	9/11/2024	Non US Tax	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	683.00	204.90
Ossanolou,Nina Shehrezade	Manager	United States	9/11/2024	Non US Tax	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	551.00	165.30
Cushner,Sam	Manager	United States	9/11/2024	US International Tax	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	551.00	165.30
McComber,Donna	National Partner/Principal	United States	9/11/2024	Transfer Pricing	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	1,040.00	312.00
Billings,Phoebe	Manager	United States	9/11/2024	Transfer Pricing	Meeting with EY team and client to discuss Bahamas CbCR and VAT filings, and provide live portal walkthrough. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, P. Billings Other Attendees: M. Cilia (FTX),	0.50	551.00	275.50
McPhee,Tiffany	Manager	BBC Region	9/11/2024	Non US Tax	Meeting with EY team and client to discuss Bahamas CbCR and VAT filings, and provide live portal walkthrough. EY Attendees: M. Sangster, C. MacLean, D. Hammon, N. Ossanolou, T. McPhee, P. Billings Other Attendees: M. Cilia (FTX),	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	9/11/2024	Non US Tax	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	415.00	124.50
Katsnelson,David	Senior Manager	United States	9/11/2024	Transfer Pricing	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	683.00	204.90

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Bost,Anne	Managing Director	United States	9/11/2024	Transfer Pricing	9/11/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, D. Katsnelson, D. Hammon, M. Zhuo, N. Ossanolou, D. McComber, S. Cushner	0.30	814.00	244.20
Mistler,Brian M	Senior Manager	United States	9/11/2024	US Income Tax	Weekly call to discuss latest digital tax asset updates for future projections EY Attendees: J. Berman, D. Gorman, B. Mistler	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	9/11/2024	Non US Tax	Weekly call with bitFlyer to discuss remaining separation work items on September 11, 2024 EY Attendees: J. Suzuki Other Attendees: K. Takahashi (FTX), B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), M. Miyazaki (BF), R. Sasaki (BF), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/11/2024	Non US Tax	EY internal meeting to communication plan for preparation for Quoine PTE cryptocurrency balance reporting EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: S. Li (Alvarez & Marsal),	0.60	683.00	409.80
Sakaguchi,Masato	Senior	Japan	9/11/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to communication plan for preparation for Quoine PTE cryptocurrency balance reporting EY Attendees: J. Suzuki, M. Sakaguchi Other Attendees: S. Li (Alvarez & Marsal),	0.60	415.00	249.00
Gorman,Doug	Manager	United States	9/11/2024	Technology	Requirement gathering for updates required to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.30	551.00	1,818.30
Gorman,Doug	Manager	United States	9/11/2024	Technology	Plan development for SQL code updates to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.40	551.00	771.40
Mensah,Josephine	Staff	United States	9/11/2024	US Income Tax	Continue updating Tax Year 2023 OIT Binders beginning of year binders in readiness for state return prep	1.50	236.00	354.00
Dubroff,Andy	Managing Director	United States	9/11/2024	Tax Advisory	Discussion of potential for FTX income w/DBailey; revisions to CDavis outline on income analysis	2.00	814.00	1,628.00
Zhuo,Melody	Senior	United States	9/11/2024	US International Tax	FTX international tax compliance - tracker setup	1.70	415.00	705.50
Berman,Jake	Senior Manager	United States	9/11/2024	US Income Tax	Administrative tasks to manage the tax compliance engagement	0.10	683.00	68.30
Massengill,Clint	Managing Director	United States	9/11/2024	US Income Tax	Research tax technical issues regarding defeasance instruments	1.70	814.00	1,383.80
Bailey,Doug	Partner/Principal	United States	9/11/2024	Tax Advisory	Analysis of digital asset gain loss calculations for 2023 tax return	3.50	866.00	3,031.00
Bailey,Doug	Partner/Principal	United States	9/11/2024	Tax Advisory	Explore tax impact of certain digital assets	3.20	866.00	2,771.20
Neziroski,David	Consultant	United States	9/11/2024	Fee/Employment Applications	Begin analysis on the 2nd interim request from the UST	2.90	445.00	1,290.50
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of our internal archiving tool for the review of V. Bouza (EY)	2.50	236.00	590.00
poloner,seth	Managing Director	United States	9/12/2024	Information Reporting	Review and comment on updated trust agreement	1.10	814.00	895.40
Suzuki,Jason	Senior Manager	Japan	9/12/2024	Non US Tax	Working time for communication with EY India regarding Quoine India share transfer FTX Japan Holdings KK	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	9/12/2024	Non US Tax	Working time to resolve Quoine India engagement letter issue with external consultant Fair Consulting	1.10	683.00	751.30
Suzuki,Jason	Senior Manager	Japan	9/12/2024	Non US Tax	Email correspondence with fix cfo to prepare payment instructions for India tax portal to pay India director invoices	0.30	683.00	204.90
Sakaguchi,Masato	Senior	Japan	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Journaling of foreign currency conversion about assets and liabilities of FTX Japan Holdings for Aug monthly closing	3.50	415.00	1,452.50
Sakaguchi,Masato	Senior	Japan	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of the reclassification of invoices from Amazon web services in terms of whether it is something that will be used in PTE in the future	2.20	415.00	913.00
Mizutani,Rie	Manager	Japan	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Work to confirm the work and handling of persons who are concurrently serving as Quoine PTE and FTX JapanKK	0.50	551.00	275.50
R,Mukesh	Senior	India	9/12/2024	Non US Tax	Drafted an email listing EY India's valuation team requirements	1.40	415.00	581.00
T,Venkateswarlu	Senior Manager	India	9/12/2024	Non US Tax	Reviewed the email Drafted listing EY India's valuation team requirements	0.60	683.00	409.80
McPhee,Tiffany	Manager	BBC Region	9/12/2024	Non US Tax	Follow-up with DIR re access for Mary C.	0.30	551.00	165.30
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Review of summary of outstanding compliance obligations for the FTX Bahamas entities. Summary was requested by A&M to understand outstanding compliance obligations that may need to be addressed by the future liquidator.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Correspondences concerning draft resolutions for the directors of the FTX BVI entities authorizing the submission of the economic substance filings.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Correspondences concerning the status and next steps for Quoine India	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Correspondences concerning outstanding items and next steps for completing the share transfer for Quoine India.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Correspondences regarding status and next steps for transitioning tax/accounting support for Quoine India from FCIN to EY.	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Review of summary of outstanding compliance obligations for FTX Japan entities. Summary was requested by A&M to understand outstanding compliance obligations that may need to be addressed by the future liquidator.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Correspondences clarifying tax/accounting scope for the FTX Seychelles entities.	0.20	683.00	136.60
Ossanolou,Nina Shehrezade	Manager	United States	9/12/2024	Non US Tax	Continue working with Mary and Jason and EY India to gather data for Quione India	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	9/12/2024	Non US Tax	Review of draft resolutions (For ES filing) provided by S&C and sharing with FFP for their feedback.	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	9/12/2024	Non US Tax	Sharing compliance status for Bahamian entities with A&M per their request	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	9/12/2024	Non US Tax	Correspondence with GT in regards to Quoine Vietnam	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	9/12/2024	Non US Tax	Review deliverables for the Japan sale package and update transition list and documents in Box	1.10	415.00	456.50
Bost,Anne	Managing Director	United States	9/12/2024	Transfer Pricing	Review ogm deliverables	0.50	814.00	407.00
Inker,Brian	Senior	United States	9/12/2024	Transfer Pricing	Team email re status update on FY23 workstreams	0.40	415.00	166.00
Zheng,Eva	Manager	United States	9/12/2024	US State and Local Tax	Continue preparing Massachusetts super-combined unitary state return.	2.60	551.00	1,432.60
Zheng,Eva	Manager	United States	9/12/2024	US State and Local Tax	Review and revise New Jersey unitary workbook.	2.90	551.00	1,597.90
Zheng,Eva	Manager	United States	9/12/2024	US State and Local Tax	Prepare New Jersey super-combined unitary state return in OneSource tax preparation software.	3.70	551.00	2,038.70
Bieganski,Walter	Client Serving Contractor WB	United States	9/12/2024	US State and Local Tax	Review of batch 6 of super combined state tax returns	2.00	200.00	400.00
Hall,Emily Melissa	Manager	United States	9/12/2024	US State and Local Tax	Update Connecticut unitary workpaper to account for franchise tax calculation.	2.40	551.00	1,322.40
Hall,Emily Melissa	Manager	United States	9/12/2024	US State and Local Tax	Drafting Connecticut unitary return in OneSource tax preparation software.	3.90	551.00	2,148.90
Hall,Emily Melissa	Manager	United States	9/12/2024	US State and Local Tax	Continue drafting Connecticut unitary return.	2.30	551.00	1,267.30
Choudary,Hira	Senior	United States	9/12/2024	Project Management Office Transition	Follow up with tax workstreams regarding open items related to tax deliverables	3.50	415.00	1,452.50
Tong,Chia-Hui	Senior Manager	United States	9/12/2024	Project Management Office Transition	Finalize draft weekly tax compliance status update for Alvarez & Marsal's reporting	1.80	683.00	1,229.40
Tong,Chia-Hui	Senior Manager	United States	9/12/2024	Project Management Office Transition	Review progress of bankruptcy resolution responses back to stakeholders	0.80	683.00	546.40
Ancona,Christopher	Manager	United States	9/12/2024	Project Management Office Transition	Correspondence with tax workstreams regarding follow ups on open action items related to project status	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	9/12/2024	Project Management Office Transition	Final review and edits to the September stakeholder reporting package for presentation to ftx leadership	1.30	551.00	716.30
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/12/2024	Payroll Tax	Email correspondence review regarding trust taxation impact on employee claims in preparation for discussions.	0.90	683.00	614.70
Lowery,Kristie L	National Partner/Principal	United States	9/12/2024	Payroll Tax	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	1,040.00	520.00
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	Meeting to discuss invoicing and revenue recognition procedures for the Non-US workstream. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, N. Ossanolou	0.80	683.00	546.40
Ancona,Christopher	Manager	United States	9/12/2024	Transfer Pricing	Meeting to discuss invoicing and revenue recognition procedures for the Non-US workstream. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, N. Ossanolou	0.80	551.00	440.80
MacLean,Corrie	Senior	United States	9/12/2024	Non US Tax	Meeting to discuss invoicing and revenue recognition procedures for the Non-US workstream. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, N. Ossanolou	0.80	415.00	332.00
Choudary,Hira	Senior	United States	9/12/2024	Project Management Office Transition	Meeting to discuss invoicing and revenue recognition procedures for the Non-US workstream. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, N. Ossanolou	0.80	415.00	332.00
Hammon,David Lane	Senior Manager	United States	9/12/2024	Non US Tax	9/12/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	0.60	683.00	409.80
MacLean,Corrie	Senior	United States	9/12/2024	Non US Tax	9/12/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	0.60	415.00	249.00
Ossanolou,Nina Shehrezade	Manager	United States	9/12/2024	Non US Tax	Meeting to discuss invoicing and revenue recognition procedures for the Non-US workstream. EY Attendees: C. MacLean, C. Ancona, D. Hammon, H. Choudary, N. Ossanolou	0.80	551.00	440.80

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	9/12/2024	US International Tax	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	866.00	433.00
Bailey, Doug	Partner/Principal	United States	9/12/2024	Tax Advisory	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	866.00	433.00
DeVincenzo, Jennie	Managing Director	United States	9/12/2024	Payroll Tax	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	814.00	407.00
Walker, Rachael Leigh Braswell	Partner/Principal	United States	9/12/2024	Payroll Tax	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	866.00	433.00
Walker, Rachael Leigh Braswell	Partner/Principal	United States	9/12/2024	Payroll Tax	Meeting to discuss the trust consideration developments and impact to employee claims taxation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	866.00	433.00
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/12/2024	Payroll Tax	Regroup discussion on FTX employee claim taxation events and modifications to plans. EY Attendees: K. Wrenn, J. DeVincenzo	1.20	683.00	819.60
DeVincenzo, Jennie	Managing Director	United States	9/12/2024	Payroll Tax	Regroup discussion on FTX employee claim taxation events and modifications to plans. EY Attendees: K. Wrenn, J. DeVincenzo	1.20	814.00	976.80
Lovelace, Lauren	Partner/Principal	United States	9/12/2024	US International Tax	Meeting to discuss the trust consideration developments and impact to employee claims taxation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	866.00	433.00
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/12/2024	Payroll Tax	Meeting to discuss the trust consideration developments and impact to employee claims taxation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	683.00	341.50
DeVincenzo, Jennie	Managing Director	United States	9/12/2024	Payroll Tax	Meeting to discuss the trust consideration developments and impact to employee claims taxation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	814.00	407.00
Lowery, Kristie L.	National Partner/Principal	United States	9/12/2024	Payroll Tax	Meeting to discuss the trust consideration developments and impact to employee claims taxation. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	1,040.00	520.00
Frapolty, Brody	Senior	United States	9/12/2024	Transfer Pricing	Meeting to discuss status of FY23 Master File EY Attendees: B. Frapolty, D. Katsnelson, G. Stefano, P. Billings	0.30	415.00	124.50
Massengill, Clint	Managing Director	United States	9/12/2024	US Income Tax	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	814.00	407.00
Balassiano, Sarah	Staff	United States	9/12/2024	Non US Tax	9/12/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, S. Balassiano	0.60	236.00	141.60
Ossanlou, Nina Shehrezade	Manager	United States	9/12/2024	Non US Tax	9/12/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, S. Balassiano	0.60	551.00	330.60
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/12/2024	Payroll Tax	Expanded discussion around application of trust considerations to employee claimants. EY Attendees: K. Wrenn, C. Massengill, D. Bailey, J. DeVincenzo, K. Lowery, L. Lovelace, R. Walker	0.50	683.00	341.50
Katsnelson, David	Senior Manager	United States	9/12/2024	Transfer Pricing	Meeting to discuss status of FY23 Master File EY Attendees: B. Frapolty, D. Katsnelson, G. Stefano, P. Billings	0.30	683.00	204.90
Di Stefano, Giulia	Senior	United States	9/12/2024	Transfer Pricing	Meeting to discuss status of FY23 Master File EY Attendees: B. Frapolty, D. Katsnelson, G. Stefano, P. Billings	0.30	415.00	124.50
Billings, Phoebe	Manager	United States	9/12/2024	Transfer Pricing	Meeting to discuss status of FY23 Master File EY Attendees: B. Frapolty, D. Katsnelson, G. Stefano, P. Billings	0.30	551.00	165.30
R, Mukesh	Senior	India	9/12/2024	Non US Tax	Call with EY India tax team to discuss on the clarifications required for valuation purpose and the SPOCs for valuation team's queries. EY attendees: S. Buduguntae, H. Madarasi, Mukesh. R, Venkateswarlu. T, S. Buduguntae, H. Madarasi.	1.60	415.00	664.00
T, Venkateswarlu	Senior Manager	India	9/12/2024	Non US Tax	Call with EY India tax team to discuss on the clarifications required for valuation purpose and the SPOCs for valuation team's queries. EY attendees: S. Buduguntae, Venkateswarlu. T, H. Madarasi, Mukesh. R.	1.60	683.00	1,092.80
Sakaguchi, Masato	Senior	Japan	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting for confirmation of work details about dual hatted person EY Attendees: R. Mizutani, M. Sakaguchi	0.50	415.00	207.50
Mizutani, Rie	Manager	Japan	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting for confirmation of work details about dual hatted person EY Attendees: R. Mizutani, M. Sakaguchi	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	9/12/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting for sharing about method of fund transfer by western alliance banking system EY Attendees: M. Sakaguchi Other Attendees: R. Kita (PTE).	0.50	415.00	207.50
Choudary,Hira	Senior	United States	9/12/2024	Project Management Office Transition	Meeting to discuss tax project action items and issues related to the tax workstreams EY Attendees: C. Ancona, C. Tong, H. Choudary	0.40	415.00	166.00
Ancona,Christopher	Manager	United States	9/12/2024	Transfer Pricing	Meeting to discuss tax project action items and issues related to the tax workstreams EY Attendees: C. Ancona, C. Tong, H. Choudary	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	United States	9/12/2024	Project Management Office Transition	Meeting to discuss tax project action items and issues related to the tax workstreams EY Attendees: C. Ancona, C. Tong, H. Choudary	0.40	683.00	273.20
Buduguntae,Shashanka	Partner/Principal	India	9/12/2024	Non US Tax	Call with EY India tax team to discuss on the clarifications required for valuation purpose and the SPOCs for valuation team's queries. EY attendees: S. Buduguntae, Venkateswarlu. T. H. Madarasi, R. Mukesh	1.60	866.00	1,385.60
Madras,Hussain	Senior Manager	India	9/12/2024	Non US Tax	Call with EY India tax team to discuss on the clarifications required for valuation purpose and the SPOCs for valuation team's queries. EY attendees: S. Buduguntae, Venkateswarlu. T. H. Madarasi, R. Mukesh	1.60	683.00	1,092.80
Gorman,Doug	Manager	United States	9/12/2024	Technology	Update SQL code for new requirements to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	9/12/2024	Technology	Run SQL code new requirements to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.40	551.00	771.40
Musano,Matthew Albert	Senior Manager	United States	9/12/2024	US State and Local Tax	Reviewing super combined unitary returns for FTX in KY, MI, NE	3.80	683.00	2,595.40
Musano,Matthew Albert	Senior Manager	United States	9/12/2024	US State and Local Tax	Reviewing super combined unitary returns for FTX in AZ and CA	3.40	683.00	2,322.20
Mensah,Josephine	Staff	United States	9/12/2024	US Income Tax	Finalize update of Tax Year 2023 OIT Binders beginning of year binders in readiness for state return prep	2.00	236.00	472.00
Dubroff,Andy	Managing Director	United States	9/12/2024	Tax Advisory	Review PLI presentation materials on FTX bankruptcy	1.00	814.00	814.00
Dubroff,Andy	Managing Director	United States	9/12/2024	Tax Advisory	Discussions w/ASargent, JBlank and CDavis re: additional analysis of PLI presentation background facts	1.00	814.00	814.00
Zhuo,Melody	Senior	United States	9/12/2024	US International Tax	FTX international tax compliance - tax technical matter research	2.00	415.00	830.00
Berman,Jake	Senior Manager	United States	9/12/2024	US Income Tax	Reviewing data received for Q4 estimate calculations	0.90	683.00	614.70
Bailey,Doug	Partner/Principal	United States	9/12/2024	Tax Advisory	Additional research related to disputed claims reserve example	2.60	866.00	2,251.60
Katelas,Andreas	Manager	United States	9/12/2024	Tax Advisory	Review proposed marina sale agreement for potential tax implications	1.40	551.00	771.40
poloner,seth	Managing Director	United States	9/13/2024	Information Reporting	Comment on board recommendation and trust agreement	0.50	814.00	407.00
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	9/13/2024	Non US Tax	FTX Europe AG / Ruling: Review feedback received from Swiss federal tax administration; translation of letter for client; preparation of client correspondence and reply to Swiss federal tax administration	2.70	683.00	1,844.10
Koch,Markus	Managing Director	Switzerland/Lichtenstein	9/13/2024	Non US Tax	FTX Europe AG / Ruling SAPA: Review positive feedback received from Swiss federal tax administration; review of client correspondence	0.50	814.00	407.00
Oyetunde,Oyebode	Manager	United States	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of SRP report for the month of August for all entities	1.50	551.00	826.50
Asim,Malik Umer	Senior	United States	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Working on the SRP report for the month of August for FTX entities.	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	9/13/2024	Non US Tax	Working time for communication with S&C regarding Quoine India share transfer FTX Japan Holdings KK	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/13/2024	Non US Tax	Working time to review 31 March 2024 audited financial statements for Quoine India comparison to prior year, identification of differences	1.80	683.00	1,229.40
Suzuki,Jason	Senior Manager	Japan	9/13/2024	Non US Tax	Working time to review fee quote provided by Quoine PTE auditor for audit services for 2022-2024, comparison to prior year proposals	0.90	683.00	614.70
Suzuki,Jason	Senior Manager	Japan	9/13/2024	Non US Tax	Email correspondence related to review fee quote provided by quoine pte auditor for audit services for 2022-2024	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	9/13/2024	Non US Tax	Working time for Quoine India share transfer FTX Japan Holdings KK	1.30	683.00	887.90
Sakaguchi,Masato	Senior	Japan	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Amendment of FTX Japan Holdings Aug monthly closing / intercompany balance reclassification / re-upload to filessharing service for the estate	3.30	415.00	1,369.50
Sakaguchi,Masato	Senior	Japan	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Re-upload of amended FTX Japan Holdings Aug monthly closing to the file sharing service for A&M	0.40	415.00	166.00
McPhee,Tiffany	Manager	BBC Region	9/13/2024	Non US Tax	Confirmation of access granted to Mary C for DIR portal	0.30	551.00	165.30
Allen,Jenefier Michelle	Staff	United States	9/13/2024	Non US Tax	OGM - Suspend deliverable	0.20	236.00	47.20
Allen,Jenefier Michelle	Staff	United States	9/13/2024	US State and Local Tax	OGM - Update planned completion and statutory due dates	0.40	236.00	94.40
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Prep for wind down discussion concerning the FTX foreign entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Correspondences regarding information request required by EY Cyprus to prepare the FY21 through FY23 financials for Innovatia.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Correspondences regarding Crowe's audit proposed for Quoine Singapore.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Correspondences concerning outstanding information needed by EY India to complete the valuation report for Quoine India.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Correspondences regarding scope/timing for transitioning tax/accounting support for Quoine India from FCIN to EY.	0.70	683.00	478.10

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Correspondences regarding anticipated timing for Quoine Vietnam liquidation to understand remaining compliance requirements for the entity.	0.20	683.00	136.60
Ossanolou,Nina Shehrezade	Manager	United States	9/13/2024	Non US Tax	Finalizing the SRP prior to internal review	1.50	551.00	826.50
Ossanolou,Nina Shehrezade	Manager	United States	9/13/2024	Non US Tax	Review of responses received from A&M in regards to TB and sharing with EY Cyprus	0.80	551.00	440.80
Ossanolou,Nina Shehrezade	Manager	United States	9/13/2024	Non US Tax	9/13/24 - Catching up on emails	0.40	551.00	220.40
Bieganski,Walter	Client Serving Contractor WB	United States	9/13/2024	US State and Local Tax	Review of batch 7 of super combined state tax returns	3.00	200.00	600.00
Hall,Emily Melissa	Manager	United States	9/13/2024	US State and Local Tax	Update Minnesota unitary return per J. Edwards's (EY) comments.	1.80	551.00	991.80
Hall,Emily Melissa	Manager	United States	9/13/2024	US State and Local Tax	Update Wisconsin return per J. Edwards's (EY) comments.	2.40	551.00	1,322.40
Hall,Emily Melissa	Manager	United States	9/13/2024	US State and Local Tax	Response to W.Bieganski's (EY) question concerning Washington, D.C. ballpark tax.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	9/13/2024	US State and Local Tax	Update Connecticut return based on W. Bieganski's (EY) comments.	1.70	551.00	936.70
Hall,Emily Melissa	Manager	United States	9/13/2024	US State and Local Tax	Revise New Hampshire return based on W. Bieganski's (EY) comments.	1.20	551.00	661.20
Hall,Emily Melissa	Manager	United States	9/13/2024	US State and Local Tax	Revise California return based on apportionment updates.	1.40	551.00	771.40
Tong,Chia-Hui	Senior Manager	United States	9/13/2024	Project Management Office Transition	Continue follow-up of bankruptcy resolution responses back to stakeholders to ensure timely responses	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	United States	9/13/2024	Project Management Office Transition	Conduct review of end of week open items to plan ahead for following week's tax compliance work items	1.40	683.00	956.20
Ancona,Christopher	Manager	United States	9/13/2024	Project Management Office Transition	Consolidation and review of resource allocation by tax workstream for review by leadership	2.80	551.00	1,542.80
Ancona,Christopher	Manager	United States	9/13/2024	Project Management Office Transition	Correspondence with tax workstreams regarding action items related to project status	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	9/13/2024	Project Management Office Transition	Preparation of slide deck materials for tax workstream review	1.30	551.00	716.30
Ancona,Christopher	Manager	United States	9/13/2024	Project Management Office Transition	Edits to reporting dashboards in One Source Methodology after latest updates on compliance deliverables from tax workstreams	1.60	551.00	881.60
Lowery,Kristie L	National Partner/Principal	United States	9/13/2024	Payroll Tax	Review of trust structure after receiving comments for H. Kim at Sullivan & Cromwell and impact to employment agreements and claims.	1.00	1,040.00	1,040.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/13/2024	Payroll Tax	9/13 FTX tax mail review and distribution to applicable EY tax teams	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/13/2024	Payroll Tax	Information Statement requested data retrieval from EY team.	0.50	683.00	341.50
Balassiano,Sarah	Staff	United States	9/13/2024	Non US Tax	FTX Friday Connect - to go over open items EY Attendees: N. Ossanolou, D. Hammon, S. Balassiano	0.20	236.00	47.20
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	Row Cross Functional Meeting with A&M, S&C and Mary to discuss open items EY Attendees: N. Ossanolou, D. Hammon, M. Borts, O. Oyetunde	0.50	683.00	341.50
Oyetunde,Oyebode	Manager	United States	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX - RoW Cross-Functional Working Group (9:30AM Eastern / 2:30PM London) EY Attendees: N. Ossanolou, D. Hammon, M. Borts, J. Scott, O. Oyetunde	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/13/2024	Non US Tax	FTX Friday Connect - to go over open items EY Attendees: N. Ossanolou, D. Hammon, S. Balassiano	0.20	551.00	110.20
Scott,James	Client Serving Contractor JS	United States	9/13/2024	US Income Tax	FTX - RoW Cross-Functional Working Group (9:30AM Eastern / 2:30PM London) EY Attendees: N. Ossanolou, D. Hammon, M. Borts, J. Scott, O. Oyetunde	0.50	600.00	300.00
Ossanolou,Nina Shehrezade	Manager	United States	9/13/2024	Non US Tax	Row Cross Functional Meeting with A&M, S&C and Mary to discuss open items EY Attendees: N. Ossanolou, D. Hammon, M. Borts, O. Oyetunde	0.50	551.00	275.50
Borts,Michael	Managing Director	United States	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX - RoW Cross-Functional Working Group (9:30AM Eastern / 2:30PM London) EY Attendees: N. Ossanolou, D. Hammon, M. Borts, J. Scott, O. Oyetunde	0.50	814.00	407.00
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	FTX Friday Connect - to go over open items EY Attendees: N. Ossanolou, D. Hammon, S. Balassiano	0.20	683.00	136.60
Ossanolou,Nina Shehrezade	Manager	United States	9/13/2024	Non US Tax	FTX - RoW Cross-Functional Working Group (9:30AM Eastern / 2:30PM London) EY Attendees: N. Ossanolou, D. Hammon, M. Borts, J. Scott, O. Oyetunde	0.50	551.00	275.50
Hammon,David Lane	Senior Manager	United States	9/13/2024	Non US Tax	FTX - RoW Cross-Functional Working Group (9:30AM Eastern / 2:30PM London) EY Attendees: N. Ossanolou, D. Hammon, M. Borts, J. Scott, O. Oyetunde	0.50	683.00	341.50
Oyetunde,Oyebode	Manager	United States	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Row Cross Functional Meeting with A&M, S&C and Mary to discuss open items EY Attendees: N. Ossanolou, D. Hammon, M. Borts, O. Oyetunde	0.50	551.00	275.50
Borts,Michael	Managing Director	United States	9/13/2024	ACR Bookkeeping/ACR Statutory Reporting	Row Cross Functional Meeting with A&M, S&C and Mary to discuss open items EY Attendees: N. Ossanolou, D. Hammon, M. Borts, O. Oyetunde	0.50	814.00	407.00
Gorman,Doug	Manager	United States	9/13/2024	Technology	Test SQL code new requirements to support Profit & Loss calculation of 2021 crypto activity for FTX entity	3.60	551.00	1,983.60
Gorman,Doug	Manager	United States	9/13/2024	Technology	Requirement gathering to extend calculations to additional years to support Profit & Loss calculation of 2021 crypto activity for FTX entity	1.40	551.00	771.40

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Musano,Matthew Albert	Senior Manager	United States	9/13/2024	US State and Local Tax	Reviewing DC super combined unitary return for FTX	1.30	683.00	887.90
Musano,Matthew Albert	Senior Manager	United States	9/13/2024	US State and Local Tax	Reviewing NH super combined unitary return for FTX	1.10	683.00	751.30
Musano,Matthew Albert	Senior Manager	United States	9/13/2024	US State and Local Tax	Reviewing and signing CT Super combined unitary return for FTX	1.20	683.00	819.60
Musano,Matthew Albert	Senior Manager	United States	9/13/2024	US State and Local Tax	Reviewing and signing WI super combined unitary return for FTX	1.30	683.00	887.90
Nguyen,Huong	Senior Manager	United States	9/13/2024	US International Tax	Read the information, provided comments and responded to emails of S&C legal team	2.50	683.00	1,707.50
Davis,Christine	Manager	United States	9/13/2024	US Income Tax	Draft correspondence to D. Bailey summarizing follow up questions and issues for bankruptcy attorneys	3.80	551.00	2,093.80
Dubroff,Andy	Managing Director	United States	9/13/2024	Tax Advisory	Discussions w/MStevens, ASargent, JBlank and SDavis re: FTX income inclusion issues	1.00	814.00	814.00
Dubroff,Andy	Managing Director	United States	9/13/2024	Tax Advisory	Review PLI materials on FTX bankruptcy	1.50	814.00	1,221.00
Yang,Rachel Sim	Senior Manager	United States	9/13/2024	US International Tax	Continue to review the sample tbs	1.30	683.00	887.90
Zhuo,Melody	Senior	United States	9/13/2024	US International Tax	FTX international tax compliance - PBC file review	2.50	415.00	1,037.50
Berman,Jake	Senior Manager	United States	9/13/2024	US Income Tax	Saving down documentation shared for Q4 estimate calculations	0.10	683.00	68.30
Massengill,Clint	Managing Director	United States	9/13/2024	US Income Tax	Emails with David Hariton, Lauren Lovelace, Thomas Shea, Doug Bailey, Arthur Pfaff, Matthew Stevens, and Tara Ferris regarding tax technical issues related to liquidating trust	1.30	814.00	1,058.20
Bailey,Doug	Partner/Principal	United States	9/13/2024	Tax Advisory	Research regarding treatment of disputed claims reserve	1.50	866.00	1,299.00
Katelas,Andreas	Manager	United States	9/13/2024	Tax Advisory	Update issues tracker with respect to latest developments	0.80	551.00	440.80
Neziroski,David	Consultant	United States	9/13/2024	Fee/Employment Applications	Call with M. Hancock, L. Viola (fee examiners), R. Tague (EY) and D. Neziroski (EY) regarding actions for the 2nd interim application and UST requests and how to move forward.	0.60	445.00	267.00
Hall,Emily Melissa	Manager	United States	9/14/2024	US State and Local Tax	Finalize Kentucky return for submission to client.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	9/14/2024	US State and Local Tax	Email to H. Boo (Blockfolio) with Kentucky return for signature.	0.20	551.00	110.20
Hall,Emily Melissa	Manager	United States	9/14/2024	US State and Local Tax	Finalize unitary return batch for client review.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	9/14/2024	US State and Local Tax	Research Massachusetts intangible income sourcing rule.	0.80	551.00	440.80
Hall,Emily Melissa	Manager	United States	9/14/2024	US State and Local Tax	Update Massachusetts unitary return per W. Bieganski's (EY) comments.	1.60	551.00	881.60
Zhuo,Melody	Senior	United States	9/14/2024	US International Tax	FTX international tax compliance - data cleansing	2.00	415.00	830.00
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Alabama separate company return XMLs for electronic filing.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Maryland separate company return XMLs for electronic filing.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Oklahoma separate company return XMLs for electronic filing.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Pennsylvania separate company return XMLs for electronic filing.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Virginia separate company return XMLs for electronic filing.	0.80	551.00	440.80
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Louisiana separate company return XMLs for electronic filing.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Tennessee separate company return XMLs for electronic filing.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Alaska unitary return XML for electronic filing.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	9/15/2024	US State and Local Tax	Review Arizona unitary return XML for electronic filing.	0.60	551.00	330.60
Nguyen,Huong	Senior Manager	United States	9/15/2024	US International Tax	Respond to additional emails of legal team related to Japan subsidiary transfer	1.50	683.00	1,024.50
Kyriakides,Stavros	Senior Manager	Cyprus	9/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Going through A&M responses to our questions on the 2021 TB for Innovatia Ltd as well as going through the documentation provided	1.40	683.00	956.20
poloner,seth	Managing Director	United States	9/16/2024	Information Reporting	Review PPI analysis	0.30	814.00	244.20
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/16/2024	Non US Tax	FTX Europe AG / Tax Return 23: storage of documents	0.20	236.00	47.20
Oyetunde,Oyebode	Manager	United States	9/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination with EY Cyprus for status and planned timeline of 2021 FS for Innovatia Ltd	1.30	551.00	716.30
Asim,Malik Umer	Senior	United States	9/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordination with EY Cyprus team for status and planned timeline of FY2021 FS for Innovatia Ltd	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	9/16/2024	Non US Tax	Email correspondence with quoine India external advisor fair consulting regarding outstanding work items follow ups	1.30	683.00	887.90
R,Mukesh	Senior	India	9/16/2024	Non US Tax	Updated the valuation model for the new information available on payable to Quoine Singapore Pte. Ltd.	1.80	415.00	747.00
B,Bharath	Senior	India	9/16/2024	Non US Tax	Review of GZ and translation documents of FTX Japan and FTX Japan Holdings for India tax registration of FTX Japan and FTX Japan Holdings and providing our comments on the same	0.60	415.00	249.00
Madras,Hussain	Senior Manager	India	9/16/2024	Non US Tax	Secondary review of GZ and translation documents of FTX Japan and FTX Japan Holdings for India tax registration of FTX Japan and FTX Japan Holdings and providing our comments on the same	0.10	683.00	68.30
Watkins,Michael	Managing Director	United States	9/16/2024	Non US Tax	Evaluation about migrating FTX to latest version of EY workflow tool	0.20	814.00	162.80
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Correspondences concerning outstanding items required to finalize the FY22 and FY23 financials for certain FTX Hong Kong entities.	0.20	683.00	136.60

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Correspondences concerning timing/scope for the transition of services from FCIN to EY for Quoine India	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Correspondences concerning open items and next steps for finalizing the valuation report for Quoine India.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Review of weekly PMO deck to identify any updates concerning the compliance for the FTX foreign entities.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Corresponded regarding scope for transfer pricing support for Quoine India	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Correspondences regarding the way forward for addressing the CbCR notification for GG Trading Terminal Limited	0.20	683.00	136.60
Ossanolou,Nina Shehrezade	Manager	United States	9/16/2024	Non US Tax	Going over correspondence regarding Quine India valuation and queries	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	9/16/2024	Non US Tax	Correspondence in regards to the September 24 hearing for FTX Digital holdings and if an extension should be requested	0.30	551.00	165.30
Ossanolou,Nina Shehrezade	Manager	United States	9/16/2024	Non US Tax	Correspondence in regards to Liquid documents and status of EA for Nigerian entities audit	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/16/2024	Non US Tax	Discussions on the compliance status of Ireland as well as trying to understand the scope of work that will need to be performed by EY India after transition from FCIN	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	9/16/2024	Non US Tax	Review and update Non-US bookkeeping and indirect updates for the September stakeholder reporting package and convert to the working database format	3.10	415.00	1,286.50
Di Stefano,Giulia	Senior	United States	9/16/2024	Transfer Pricing	Correspondence with team on quoine India	0.80	415.00	332.00
Billings,Phoebe	Manager	United States	9/16/2024	Transfer Pricing	Creating list of in scope entities for compliance year 2024 country-by-country reporting	1.00	551.00	551.00
Bost,Anne	Managing Director	United States	9/16/2024	Transfer Pricing	Review PMO deck	0.20	814.00	162.80
Frapolly,Brody	Senior	United States	9/16/2024	Transfer Pricing	Updating OGM and creating and organizing deliverables tracker	3.90	415.00	1,618.50
Frapolly,Brody	Senior	United States	9/16/2024	Transfer Pricing	Updating OGM and creating and organizing deliverables tracker part 2	1.10	415.00	456.50
Zheng,Eva	Manager	United States	9/16/2024	US State and Local Tax	Resolve New Jersey electronic filing issue in OIT due to the issues resulting from using tax year 2023 binder in OneSource tax preparation software.	3.70	551.00	2,038.70
Molnar,Evgeniya	Senior	United States	9/16/2024	US State and Local Tax	Clear diagnostic errors with assistance of One Source Income Tax technology support to file unitary New Jersey return.	2.80	415.00	1,162.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/16/2024	US State and Local Tax	Review of state tax implications of items discussed in the weekly update session and summarize and update state tax team	0.70	200.00	140.00
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review California unitary return XML for electronic filing.	1.20	551.00	661.20
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Connecticut unitary return XML for unitary filing.	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Illinois unitary return XML for electronic filing.	0.60	551.00	330.60
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Indiana unitary return XML for electronic filing.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Kentucky unitary return XML for electronic filing.	0.90	551.00	495.90
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Processed Minnesota return for paper filing.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Massachusetts unitary return XML for electronic filing.	0.70	551.00	385.70
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Michigan unitary return XML for electronic filing.	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review Vermont unitary return XML for electronic filing.	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Review New Mexico unitary return XML for electronic filing.	0.40	551.00	220.40
Tong,Chia-Hui	Senior Manager	United States	9/16/2024	Project Management Office Transition	Prepare draft agenda for FTX team touch base	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	9/16/2024	Project Management Office Transition	Review initial view of Standard Reporting Package	1.40	683.00	956.20
Tong,Chia-Hui	Senior Manager	United States	9/16/2024	Project Management Office Transition	Prepare talk points for Team Leads and Runbook touch base	0.90	683.00	614.70
Ancona,Christopher	Manager	United States	9/16/2024	Project Management Office Transition	Updates to slide deck materials ahead of internal call with EY Tax leads	0.70	551.00	385.70
Ancona,Christopher	Manager	United States	9/16/2024	Project Management Office Transition	Follow ups with tax workflows related to open items on upcoming tax deliverables	1.20	551.00	661.20
Lowery,Kristie L	National Partner/Principal	United States	9/16/2024	Payroll Tax	Evaluation of FTX employee claim review (2 employee, with 5 claims) summary.	2.30	1,040.00	2,392.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/16/2024	Payroll Tax	FTX employee claim review (2 employee, 5 claims) and summary documentation prepared for next phase review.	3.00	683.00	2,049.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/16/2024	Payroll Tax	FTX employee claim review (1 employee, 3 claims), extensive equity data with summary documentation prepared for next phase review.	2.70	683.00	1,844.10

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Watkins,Michael	Managing Director	United States	9/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	814.00	407.00
MacLean,Corrie	Senior	United States	9/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	415.00	207.50
Choudary,Hira	Senior	United States	9/16/2024	Project Management Office Transition	Meeting to discuss open items on upcoming domestic tax deliverables regarding the September Stakeholder reporting package EY Attendees: C. Ancona, H. Choudary	0.40	415.00	166.00
Ancona,Christopher	Manager	United States	9/16/2024	Transfer Pricing	Meeting to discuss open items on upcoming domestic tax deliverables regarding the September Stakeholder reporting package EY Attendees: C. Ancona, H. Choudary	0.40	551.00	220.40
Billings,Phoebe	Manager	United States	9/16/2024	Transfer Pricing	Meeting to discuss the CbCR scope review. EY Attendees: C. MacLean, A. Bost, D. Hammon, N. Ossanolou, P. Billings	0.30	551.00	165.30
Bost,Anne	Managing Director	United States	9/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	814.00	407.00
Massengill,Clint	Managing Director	United States	9/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	814.00	407.00
Katsnelson,David	Senior Manager	United States	9/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Pfaff,Arthur	Senior Manager	United States	9/16/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	9/16/2024	Non US Tax	Meeting to discuss the CbCR scope review. EY Attendees: C. MacLean, A. Bost, D. Hammon, N. Ossanolou, P. Billings	0.30	415.00	124.50
Bost,Anne	Managing Director	United States	9/16/2024	Transfer Pricing	Meeting to discuss the CbCR scope review. EY Attendees: C. MacLean, A. Bost, D. Hammon, N. Ossanolou, P. Billings	0.30	814.00	244.20

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Haas,Zach	Senior Manager	United States	9/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Di Stefano,Giulia	Senior	United States	9/16/2024	Transfer Pricing	Meeting to catchup on the Client's Transfer Pricing requirements in India and figuring out what is being done and by whom. EY Attendees: B. Frapolly, G. Stefano	0.40	415.00	166.00
Ancona,Christopher	Manager	United States	9/16/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/16/2024	Non US Tax	Meeting to discuss the CbCR scope review. EY Attendees: C. MacLean, A. Bost, D. Hammon, N. Ossanolou, P. Billings	0.30	551.00	165.30
Mistler,Brian M	Senior Manager	United States	9/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Tong,Chia-Hui	Senior Manager	United States	9/16/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Meeting to discuss the CbCR scope review. EY Attendees: C. MacLean, A. Bost, D. Hammon, N. Ossanolou, P. Billings	0.30	683.00	204.90
Bieganski,Walter	Client Serving Contractor WB	United States	9/16/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	200.00	100.00
Lovelace,Lauren	Partner/Principal	United States	9/16/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	866.00	433.00
McGee,Liz	Senior Manager	United States	9/16/2024	IRS Audit Matters	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanolou,Nina Shehrezade	Manager	United States	9/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	551.00	275.50
Musano,Matthew Albert	Senior Manager	United States	9/16/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/16/2024	Payroll Tax	Discussion on recent communications regarding the taxable event for claimants upon the effective date of the trust as it relates to employment tax considerations. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.50	683.00	341.50
Walker,Rachael Leigh Braswell	Partner/Principal	United States	9/16/2024	Payroll Tax	Discussion on recent communications regarding the taxable event for claimants upon the effective date of the trust as it relates to employment tax considerations. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.50	866.00	433.00
Lowery,Kristie L	National Partner/Principal	United States	9/16/2024	Payroll Tax	Discussion on recent communications regarding the taxable event for claimants upon the effective date of the trust as it relates to employment tax considerations. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.50	1,040.00	520.00
DeVincenzo,Jennie	Managing Director	United States	9/16/2024	Payroll Tax	Discussion on recent communications regarding the taxable event for claimants upon the effective date of the trust as it relates to employment tax considerations. EY Attendees: K. Wrenn, J. DeVincenzo, K. Lowery, R. Walker	0.50	814.00	407.00
Frapolly,Brody	Senior	United States	9/16/2024	Transfer Pricing	Meeting to catchup on the Client's Transfer Pricing requirements in India and figuring out what is being done and by whom. EY Attendees: B. Frapolly, G. Stefano	0.40	415.00	166.00
Hammon,David Lane	Senior Manager	United States	9/16/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Oyetunde,Oyebode	Manager	United States	9/16/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	551.00	275.50
Hall,Emily Melissa	Manager	United States	9/16/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	551.00	275.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Senior	United States	9/16/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	415.00	207.50
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/16/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	9/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	9/16/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, C. Tong, B. Mistler, A. Pfaff, A. Bost, C. Massengill, D. Katsnelson, D. Hammon, E. Hall, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, L. McGee, M. Musano, N. Ossanolou, O. Oyetunde, Z. Haas, W. Bieganski, C. MacLean, M. Watkins	0.50	600.00	300.00
Gorman,Doug	Manager	United States	9/16/2024	Technology	Plan development for SQL code updates to extend calculations to additional years to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/16/2024	Technology	Update SQL code for new requirements to extend calculations to additional years to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Musano,Matthew Albert	Senior Manager	United States	9/16/2024	US State and Local Tax	Reviewing and signing NJ super combined unitary return for FTX	2.30	683.00	1,570.90
Musano,Matthew Albert	Senior Manager	United States	9/16/2024	US State and Local Tax	Reviewing and signing MA super combined unitary return for FTX	2.20	683.00	1,502.60
Musano,Matthew Albert	Senior Manager	United States	9/16/2024	US State and Local Tax	Updates to the amended returns for state and local tax	2.60	683.00	1,775.80
Davis,Christine	Manager	United States	9/16/2024	US Income Tax	Revise correspondence to D. Bailey to include liquidating trust issues as recommended by A. Dubroff	1.10	551.00	606.10
Mensah,Josephine	Staff	United States	9/16/2024	US Income Tax	Federal Compliance - Preparing the workbook for Q4 Estimates	1.50	236.00	354.00
Dubroff,Andy	Managing Director	United States	9/16/2024	Tax Advisory	Review CDavis updated outline on FTX potential for income inclusion; discussion of issues w/CDavis and w/ASargent	2.00	814.00	1,628.00
Zhuo,Melody	Senior	United States	9/16/2024	US International Tax	FTX international tax compliance - project assignments	3.00	415.00	1,245.00
Berman,Jake	Senior Manager	United States	9/16/2024	US Income Tax	Reviewing preliminary data received for purposes of TY24 estimated tax calculations	0.90	683.00	614.70
Scott,James	Client Serving Contractor JS	United States	9/16/2024	Non US Tax	Assistance with non-US tax compliance matters including India, Singapore, Seychelles open items	0.70	600.00	420.00
Scott,James	Client Serving Contractor JS	United States	9/16/2024	US State and Local Tax	Review and edit state tax analysis related to Plan implementation	0.70	600.00	420.00
Scott,James	Client Serving Contractor JS	United States	9/16/2024	US Income Tax	Review revisions to Trust instrument and provide suggested edits	0.60	600.00	360.00
Scott,James	Client Serving Contractor JS	United States	9/16/2024	US Income Tax	Provide updates for Plan implementation step plan	0.40	600.00	240.00
Massengill,Clint	Managing Director	United States	9/16/2024	US Income Tax	Analyze tax technical issues regarding trust formation	0.20	814.00	162.80
Bailey,Doug	Partner/Principal	United States	9/16/2024	Tax Advisory	Analyze plan, disclosure and PMO documents to understand supplemental remission fund mechanics	3.20	866.00	2,771.20
Bruno,Hannah	Staff	United States	9/16/2024	Value Added Tax	Correspond with EY Korea to ensure data was requested from client	1.50	236.00	354.00
Sarte,Angel Lyne	Staff	Gibraltar	9/17/2024	Payroll Tax	Preparation of September 2024 gross to net schedules	0.50	236.00	118.00

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sarte,Angel Lync	Staff	Gibraltar	9/17/2024	Payroll Tax	Communication with EY US team on the same + Sending out of payroll schedule and pay slips	0.50	236.00	118.00
Carreras,Stephen	Manager	Gibraltar	9/17/2024	Payroll Tax	Review of gross to net payroll schedules for September 2024 & payment of taxes and social insurance due for the month including employee pay slips	1.00	551.00	551.00
poloner,seth	Managing Director	United States	9/17/2024	Information Reporting	Review email re supplemental remission fund	0.10	814.00	81.40
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Switzerland GmbH / preparing E-Mail to client regarding discretionary tax assessment 2020	0.60	236.00	141.60
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Switzerland GmbH/ Organizing withdraw Power of Attorney, Information requests with various cantonal tax administrations	1.50	236.00	354.00
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Europe AG/ E-Mail to Mr. Giovanoli regarding Securities Dealer Questionnaire from the Swiss federal tax administration	0.50	236.00	118.00
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Europe AG / Securities Dealer Registration: Review draft SFTA answer letter regarding questionnaire prepared by Jan	0.90	683.00	614.70
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Switzerland GMBH: review E-Mail from Jan to Mr. Giovanoli regarding discretionary tax assessment 2020	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/17/2024	Non US Tax	Working time for Quoine India share transfer on EY India queries related to probability for legal opinion	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank balance reconciliation of Quoine India for the payment tracker file for the week starting 9 Sep / there were payments for Quoine India director and consulting firm from Quoin India HDFC	1.70	415.00	705.50
Sakaguchi,Masato	Senior	Japan	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank balance reconciliation of Quoine PTE, Quoine Vietnam and FTX Japan Holdings for the payment tracker file for the week starting 9 Sep	2.00	415.00	830.00
Sakaguchi,Masato	Senior	Japan	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Check invoice addressed to Quoine PTE from law firm / Sending email for payment request to FTX CFO for the week starting 16 Sep	1.60	415.00	664.00
R,Mukesh	Senior	India	9/17/2024	Non US Tax	Initial drafting of the valuation report for Rule 11UA of Indian Income Tax Rules, 1962.	2.20	415.00	913.00
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	Correspondences concerning corporate secretarial requirements for the FTX Seychelles entities.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	Correspondences regarding open items required by EY India to prepare the valuation report of Quoine India.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	Prep for meeting with ACM to discuss compliance for the FTX Seychelles entities.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	Correspondence regarding next steps for determining potential capital gains taxes for Quoine Vietnam.	0.40	683.00	273.20
Ossanlou,Nina Shehrezade	Manager	United States	9/17/2024	Non US Tax	Working with Mary to try and get accounting records over to Sterling to comply with the IBC regulations	0.60	551.00	330.60
Chang-Way,Amanda	Manager	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Way (ACM), T. Houareau (ACM),	0.80	551.00	440.80
Dugas,Annie	Manager	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Way (ACM), T. Houareau (ACM),	0.80	551.00	440.80
Faerber,Anna	Senior Manager	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Way (ACM), T. Houareau (ACM),	0.80	683.00	546.40
Bastienne,Oliver	Partner/Principal	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Way (ACM), T. Houareau (ACM),	0.80	866.00	692.80
Dugas, Tara	Senior	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Way (ACM), T. Houareau (ACM),	0.80	415.00	332.00

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Houareau,Tina	Senior	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	415.00	332.00
Chang-Waye,Amanda	Manager	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Dugasse,Annie	Manager	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep discussion – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Faerber,Anna	Senior Manager	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep discussion – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Bastienne,Oliver	Partner/Principal	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep discussion – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80
Dugasse, Tara	Senior	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep discussion – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Houareau,Tina	Senior	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal and legal review assessment and amendment to the tax analysis	2.90	415.00	1,203.50
Houareau,Tina	Senior	Seychelles	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep discussion – status update in regards to ongoing assignment - Attendees; Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
MacLean,Corrie	Senior	United States	9/17/2024	Non US Tax	Reconcile all non-US workstreams in scope deliverables and current outstanding deliverables in One Global Methodology for September	1.90	415.00	788.50
Billings,Phoebe	Manager	United States	9/17/2024	Transfer Pricing	Email correspondence with EY Japan regarding country-by-country reporting deliverables	0.40	551.00	220.40
Hall,Emily Melissa	Manager	United States	9/17/2024	US State and Local Tax	Initial review of New York apportionment and fixed dollar minimum tax.	2.30	551.00	1,267.30
Tong,Chia-Hui	Senior Manager	United States	9/17/2024	Project Management Office Transition	Finalize agenda for touchpoint with FTX CFO and CAO	1.10	683.00	751.30
Tong,Chia-Hui	Senior Manager	United States	9/17/2024	Project Management Office Transition	Review activity tracker open items to evaluate progress of team's tax compliance work	0.80	683.00	546.40
Ancona,Christopher	Manager	United States	9/17/2024	Project Management Office Transition	Review and analysis of workstream run rate for reporting to EY Tax workstreams	1.40	551.00	771.40
Lowery,Kristie L.	National Partner/Principal	United States	9/17/2024	Payroll Tax	Review of trust structure discussion communications via email between D. Hariton (S&C) and EY individuals, impact to employee claimants.	1.20	1,040.00	1,248.00
Lowery,Kristie L.	National Partner/Principal	United States	9/17/2024	Payroll Tax	FTX employee claim review (1 employee, 2 claims), evaluation of equity data and non-US documentation.	1.10	1,040.00	1,144.00
Lowery,Kristie L.	National Partner/Principal	United States	9/17/2024	Payroll Tax	Evaluation FTX employee claim review (1 employee with 3 claims) with equity data summarized.	2.20	1,040.00	2,288.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/17/2024	Payroll Tax	FTX employee claim review (1 employee, 2 claims), extensive equity data and non-US employee documentation with summary documentation prepared for next phase review.	2.70	683.00	1,844.10
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/17/2024	Payroll Tax	Review of trust structure discussion communications via email between D. Hariton (S&C) and EY individuals, impact to employee claimants.	1.80	683.00	1,229.40
DeVincenzo,Jennie	Managing Director	United States	9/17/2024	Payroll Tax	Review of trust structure discussion communications via email between D. Hariton (S&C) and EY individuals, impact to employee claimants.	0.70	814.00	569.80
Katsnelson,David	Senior Manager	United States	9/17/2024	Transfer Pricing	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	683.00	546.40
Scott,James	Client Serving Contractor JS	United States	9/17/2024	US Income Tax	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	600.00	480.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	9/17/2024	Non US Tax	Meeting to discuss upcoming tax deliverable deadlines as part of the September Stakeholder reporting package EY Attendees: C. Ancona, C. MacLean, D. Hammon, N. Ossanlou, H. Choudary	0.30	551.00	165.30
Ossanlou,Nina Shehrezade	Manager	United States	9/17/2024	Non US Tax	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	551.00	440.80
Ossanlou,Nina Shehrezade	Manager	United States	9/17/2024	Non US Tax	9/17/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	1.00	551.00	551.00
Balassiano,Sarah	Staff	United States	9/17/2024	Non US Tax	9/17/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	1.00	236.00	236.00
Watkins,Michael	Managing Director	United States	9/17/2024	Non US Tax	9/17/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	1.00	814.00	814.00
MacLean,Corrie	Senior	United States	9/17/2024	Non US Tax	9/17/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	1.00	415.00	415.00
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	9/17/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	1.00	683.00	683.00
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Switzerland GmbH / Meeting regarding further actions required due to discretionary tax assessment FY2022 received for FTX Switzerland GmbH EY Attendees: D. Vasic, C. Schwarzwaelder, J. Steiner EY Attendees: J. Steiner, D. Vasic, C. Schwarzwlder	0.70	683.00	478.10
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Switzerland GmbH / Meeting regarding further actions required due to discretionary tax assessment FY2022 received for FTX Switzerland GmbH EY Attendees: D. Vasic, C. Schwarzwaelder, J. Steiner EY Attendees: J. Steiner, D. Vasic, C. Schwarzwlder	0.70	236.00	165.20
Mistler,Brian M	Senior Manager	United States	9/17/2024	US Income Tax	Federal weekly catchup call to discuss tax year 2023 and 2024 tax items EY Attendees: J. Berman, B. Mistler, E. Hall, J. Mensah, R. Huang	0.30	683.00	204.90
Berman,Jake	Senior Manager	United States	9/17/2024	US Income Tax	Federal weekly catchup call to discuss tax year 2023 and 2024 tax items EY Attendees: J. Berman, B. Mistler, E. Hall, J. Mensah, R. Huang	0.30	683.00	204.90
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/17/2024	Non US Tax	FTX Switzerland GmbH / Meeting regarding further actions required due to discretionary tax assessment FY2022 received for FTX Switzerland GmbH EY Attendees: D. Vasic, C. Schwarzwaelder, J. Steiner EY Attendees: J. Steiner, D. Vasic, C. Schwarzwlder	0.70	236.00	165.20
Tong,Chia-Hui	Senior Manager	United States	9/17/2024	Project Management Office Transition	Meeting to discuss open actions with regards to project tax deliverables and other open items EY Attendees: C. Ancona, C. Tong	0.40	683.00	273.20
Ancona,Christopher	Manager	United States	9/17/2024	Transfer Pricing	Meeting to discuss upcoming tax deliverable deadlines as part of the September Stakeholder reporting package EY Attendees: C. Ancona, C. MacLean, D. Hammon, N. Ossanlou, H. Choudary	0.30	551.00	165.30
Ancona,Christopher	Manager	United States	9/17/2024	Transfer Pricing	TEST EY Attendees: C. Ancona Other Attendees: M. Anfang (Sullivan & Cromwell),	0.20	551.00	110.20
Ancona,Christopher	Manager	United States	9/17/2024	Transfer Pricing	Meeting to discuss open actions with regards to project tax deliverables and other open items EY Attendees: C. Ancona, C. Tong	0.40	551.00	220.40
MacLean,Corrie	Senior	United States	9/17/2024	Non US Tax	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanlou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	415.00	332.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	9/17/2024	Non US Tax	Meeting to discuss upcoming tax deliverable deadlines as part of the September Stakeholder reporting package EY Attendees: C. Ancona, C. MacLean, D. Hammon, N. Ossanolou, H. Choudary	0.30	415.00	124.50
Di Stefano,Giulia	Senior	United States	9/17/2024	Transfer Pricing	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanolou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	415.00	332.00
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	9/17/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, G. Stefano, D. Katsnelson, N. Ossanolou, J. Scott Other Attendees: A. Chang-Waye (ACM), T. Houareau (ACM),	0.80	683.00	546.40
Choudary,Hira	Senior	United States	9/17/2024	Project Management Office Transition	Meeting to discuss upcoming tax deliverable deadlines as part of the September Stakeholder reporting package EY Attendees: C. Ancona, C. MacLean, D. Hammon, N. Ossanolou, H. Choudary	0.30	415.00	124.50
Mensah,Josephine	Staff	United States	9/17/2024	US Income Tax	Federal weekly catchup call to discuss tax year 2023 and 2024 tax items EY Attendees: J. Berman, B. Mistler, E. Hall, J. Mensah, R. Huang	0.30	236.00	70.80
Hall,Emily Melissa	Manager	United States	9/17/2024	US State and Local Tax	Federal weekly catchup call to discuss tax year 2023 and 2024 tax items EY Attendees: J. Berman, B. Mistler, E. Hall, J. Mensah, R. Huang	0.30	551.00	165.30
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	Meeting to discuss upcoming tax deliverable deadlines as part of the September Stakeholder reporting package EY Attendees: C. Ancona, C. MacLean, D. Hammon, N. Ossanolou, H. Choudary	0.30	683.00	204.90
Huang,Ricki	Senior	United States	9/17/2024	US Income Tax	Federal weekly catchup call to discuss tax year 2023 and 2024 tax items EY Attendees: J. Berman, B. Mistler, E. Hall, J. Mensah, R. Huang	0.30	415.00	124.50
Ancona,Christopher	Manager	United States	9/17/2024	Fee/Employment Applications	Meeting to discuss open items on the May fee application EY Attendees: C. Ancona, D. Neziroski	0.40	551.00	220.40
Scott,James	Client Serving Contractor JS	United States	9/17/2024	US Income Tax	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	600.00	180.00
Neziroski,David	Consultant	United States	9/17/2024	Fee/Employment Applications	Meeting to discuss open items on the May fee application EY Attendees: C. Ancona, D. Neziroski	0.40	445.00	178.00
Hammon,David Lane	Senior Manager	United States	9/17/2024	Non US Tax	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	683.00	204.90
Suzuki,Jason	Senior Manager	Japan	9/17/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell Sept 17, 2024 EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Lowery,Kristie L	National Partner/Principal	United States	9/17/2024	Payroll Tax	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	1,040.00	312.00
Berman,Jake	Senior Manager	United States	9/17/2024	US Income Tax	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	683.00	204.90
Mistler,Brian M	Senior Manager	United States	9/17/2024	US Income Tax	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	683.00	204.90
Tong,Chia-Hui	Senior Manager	United States	9/17/2024	Project Management Office Transition	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	683.00	204.90
Bailey,Doug	Partner/Principal	United States	9/17/2024	Tax Advisory	Meeting with FTX team to discuss workstream progress, status of bankruptcy resolution work, and immediate action items EY Attendees: C. Tong, B. Mistler, D. Hammon, D. Bailey, J. Berman, J. Scott, K. Lowery Other Attendees: R. Hoskins (RLKS),	0.30	866.00	259.80

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	9/17/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE all hands weekly meeting on 17 Sep EY Attendees: M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), R. Kita (PTE), K. Le (PTE), K. Do (PTE), H. Nguyen (PTE), N. Vu (PTE), F. Baez (PTE), U. Nguyen (FTX Japan),	0.50	415.00	207.50
Gorman,Doug	Manager	United States	9/17/2024	Technology	Run SQL code new requirements to extend calculations to additional years to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/17/2024	Technology	Test SQL code new requirements to extend calculations to additional years to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Cushner,Sam	Manager	United States	9/17/2024	US International Tax	Preparation for upcoming estimates work for all FTX entities	1.20	551.00	661.20
Davis,Christine	Manager	United States	9/17/2024	US Income Tax	Review and analyze multiple correspondences from Sub C team and draft correspondence to D. Bailey regarding liquidating trust	1.10	551.00	606.10
Mensah,Josephine	Staff	United States	9/17/2024	US Income Tax	Federal Compliance - Continue Preparing the workbook for Q4 Estimates	2.50	236.00	590.00
Dubroff,Andy	Managing Director	United States	9/17/2024	Tax Advisory	Review ASargent comments and CDavis updated outline on FTX income inclusion; review FTX plan from DBailey	2.00	814.00	1,628.00
French,Jake	Manager	United States	9/17/2024	US International Tax	Began analyzing account data for CY2023	1.30	551.00	716.30
Yang,Rachel Sim	Senior Manager	United States	9/17/2024	US International Tax	Review of suggested e&p adjustments	0.70	683.00	478.10
Zhuo,Melody	Senior	United States	9/17/2024	US International Tax	FTX international tax compliance - team communication	1.00	415.00	415.00
Berman,Jake	Senior Manager	United States	9/17/2024	US Income Tax	Reviewing projected taxable income calculations for TY24	2.30	683.00	1,570.90
Berman,Jake	Senior Manager	United States	9/17/2024	US Income Tax	Tax diligence work around potential sale	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	9/17/2024	US Income Tax	Review stakeholder report for management presentation	0.20	600.00	120.00
Scott,James	Client Serving Contractor JS	United States	9/17/2024	US Income Tax	Review and edit federal tax analysis related to liquidating trust formation	0.90	600.00	540.00
Scott,James	Client Serving Contractor JS	United States	9/17/2024	US State and Local Tax	Review state tax analysis for debtor trust formation	0.20	600.00	120.00
Feliciano,Christopher	Staff	United States	9/17/2024	US Income Tax	Time spent adding extension adjustments to all entities	2.60	236.00	613.60
Bailey,Doug	Partner/Principal	United States	9/17/2024	Tax Advisory	Additional research concerning treatment of supplemental remission funds	3.20	866.00	2,771.20
Katelas,Andreas	Manager	United States	9/17/2024	Tax Advisory	Tax research with respect to treatment of PPI	1.70	551.00	936.70
poloner,seth	Managing Director	United States	9/18/2024	Information Reporting	Review substitute form, US indicia rules	0.50	814.00	407.00
poloner,seth	Managing Director	United States	9/18/2024	Information Reporting	Review revised trust agreement	0.10	814.00	81.40
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/18/2024	Non US Tax	FTX Europe / Securities Dealer Registration / view feedback from Christian regarding questionnaire from Swiss federal tax administration as well as e-mail from client	0.90	236.00	212.40
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/18/2024	Non US Tax	FTX Switzerland: Review E-Mail to client regarding Discretionary Tax Assessment 20	0.60	236.00	141.60
Asim,Malik Umer	Senior	United States	9/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of deliverables status in OGM and follow up with EY teams to provide tentative due dates and mark the deliverables as complete	0.30	415.00	124.50
Suzuki,Jason	Senior Manager	Japan	9/18/2024	Non US Tax	Email correspondence with EY India related to transition of advisor	1.00	683.00	683.00
Sakaguchi,Masato	Senior	Japan	9/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Check / daily cash flow of Quoine PTE for confirming that how the data is used for Quoine PTE monthly closing and how the data effect on the monthly closing	3.00	415.00	1,245.00
Sakaguchi,Masato	Senior	Japan	9/18/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation for Quoine PTE admin dashboard account / Confirmation of system setting	2.00	415.00	830.00
Mizutani,Rie	Manager	Japan	9/18/2024	Non US Tax	Work to confirm the progress of the registration status of FTX Japan Holdings in preparation for acquisition of Tax residency certificate.	1.00	551.00	551.00
R,Mukesh	Senior	India	9/18/2024	Non US Tax	Initial drafting of the valuation report for Transfer Pricing purpose as per Indian Income Tax Act, 1961.	1.80	415.00	747.00
Allen,Jenefier Michelle	Staff	United States	9/18/2024	Non US Tax	OGM - Process user access request	0.20	236.00	47.20
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Correspondences regarding next steps/timing for initiating the transition of tax/accounting support for Quoine India from FCIN to EY.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Correspondences regarding potential options for settling Quoine India's intercompany payable with Quoine Singapore.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Review of updated transition package for the purchaser of FTX Japan KK.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Correspondences concerning the compliance obligations to be addressed by EY during 2025 for all FTX foreign entities.	0.70	683.00	478.10
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Correspondences regarding clarification on the requirement for the FTX Seychelles entities to keep accounting records at its registered office in Seychelles.	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Correspondences regarding Quoine Vietnam	0.30	683.00	204.90
Ossanlou,Nina Shehrezade	Manager	United States	9/18/2024	Non US Tax	Continuing correspondence with Sterling and Mary to try and get accounting records over to Sterling to comply with the IBC regulations	0.60	551.00	330.60

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For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ossanlou,Nina Shehrezade	Manager	United States	9/18/2024	Non US Tax	Review of new scope coming into effect in January (for liquidating entities) and discussing action points with M. Cilia	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	9/18/2024	Non US Tax	Review and update US workstreams September stakeholder reporting package updates and convert to the working database format	3.00	415.00	1,245.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/18/2024	US State and Local Tax	Review of analysis regarding united states taxation of claimants for state tax implications	0.60	200.00	120.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/18/2024	US State and Local Tax	Further review of state tax impact of two debtors on the transfer of assets to the trust	2.40	200.00	480.00
Hall,Emily Melissa	Manager	United States	9/18/2024	US State and Local Tax	Update tax return deliverable status.	0.70	551.00	385.70
Choudary,Hira	Senior	United States	9/18/2024	Project Management Office Transition	Continue to work on pmo open items related to tax workstreams	3.60	415.00	1,494.00
Tong,Chia-Hui	Senior Manager	United States	9/18/2024	Project Management Office Transition	Draft weekly tax compliance status update for Alvarez & Marsal	1.30	683.00	887.90
Tong,Chia-Hui	Senior Manager	United States	9/18/2024	Project Management Office Transition	Review tax compliance activity tracker's open items in order to follow-up with team members	1.70	683.00	1,161.10
Tong,Chia-Hui	Senior Manager	United States	9/18/2024	Project Management Office Transition	Review progress of bankruptcy resolution responses with stakeholders to ensure timely updates amongst team	1.00	683.00	683.00
Ancona,Christopher	Manager	United States	9/18/2024	Project Management Office Transition	Updates to work items in the Project Management Office work items tracker for latest changes and updates	0.90	551.00	495.90
Ancona,Christopher	Manager	United States	9/18/2024	Project Management Office Transition	Additional edits to the workstream run rate excel for reporting to EY Tax workstream	1.70	551.00	936.70
Ancona,Christopher	Manager	United States	9/18/2024	Project Management Office Transition	Additional edits to the workstream run rate excel for reporting to EY Tax workstream	1.70	551.00	936.70
Ancona,Christopher	Manager	United States	9/18/2024	Project Management Office Transition	Edits and review of slide deck materials in preparation for calls on tax project status	1.20	551.00	661.20
Ancona,Christopher	Manager	United States	9/18/2024	Project Management Office Transition	Additional follow ups with EY tax workstreams regarding open items on tax compliance deliverables	0.80	551.00	440.80
Lowery,Kristie L	National Partner/Principal	United States	9/18/2024	Payroll Tax	Review and comments of latest draft trust instrument and impact to employees and non vendor claims.	1.40	1,040.00	1,456.00
DeVincenzo,Jennie	Managing Director	United States	9/18/2024	Payroll Tax	Review of updated correspondence on trust considerations and impact to employee claims.	1.20	814.00	976.80
DeVincenzo,Jennie	Managing Director	United States	9/18/2024	Payroll Tax	Initial review of FTX sample employee claim documentation gathering and summary as prepared by K. Wrenn.	2.30	814.00	1,872.20
Gorman,Doug	Manager	United States	9/18/2024	Technology	Weekly catchup to discuss latest digital tax asset calculations for future tax periods EY Attendees: J. Berman, B. Mistler, D. Gorman	0.60	551.00	330.60
Berman,Jake	Senior Manager	United States	9/18/2024	US Income Tax	Call to discuss tax return filing methodology for TY23 EY Attendees: J. Berman, L. McGee, B. Mistler, R. Huang	0.30	683.00	204.90
McGee,Liz	Senior Manager	United States	9/18/2024	IRS Audit Matters	Call to discuss tax return filing methodology for TY23 EY Attendees: J. Berman, L. McGee, B. Mistler, R. Huang	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	9/18/2024	Non US Tax	9/17/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanlou, O. Oyetunde	0.20	415.00	83.00
Berman,Jake	Senior Manager	United States	9/18/2024	US Income Tax	Weekly catchup to discuss latest digital tax asset calculations for future tax periods EY Attendees: J. Berman, B. Mistler, D. Gorman	0.60	683.00	409.80
Mistler,Brian M	Senior Manager	United States	9/18/2024	US Income Tax	Weekly catchup to discuss latest digital tax asset calculations for future tax periods EY Attendees: J. Berman, B. Mistler, D. Gorman	0.60	683.00	409.80
Van Scoyk,Aeron	Manager	United States	9/18/2024	US State and Local Tax	Call to discuss California tax considerations for liquidating trust. EY Attendees: E. Hall, M. Musano, A. Scoyk, W. Bieganski, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell).	0.50	551.00	275.50
Musano,Matthew Albert	Senior Manager	United States	9/18/2024	US State and Local Tax	Call to discuss California tax considerations for liquidating trust. EY Attendees: E. Hall, M. Musano, A. Scoyk, W. Bieganski, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell).	0.50	683.00	341.50
Hall,Emily Melissa	Manager	United States	9/18/2024	US State and Local Tax	Call to discuss California tax considerations for liquidating trust. EY Attendees: E. Hall, M. Musano, A. Scoyk, W. Bieganski, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell).	0.50	551.00	275.50
Mistler,Brian M	Senior Manager	United States	9/18/2024	US Income Tax	Call to discuss tax return filing methodology for TY23 EY Attendees: J. Berman, L. McGee, B. Mistler, R. Huang	0.30	683.00	204.90
Huang,Ricki	Senior	United States	9/18/2024	US Income Tax	Call to discuss tax return filing methodology for TY23 EY Attendees: J. Berman, L. McGee, B. Mistler, R. Huang	0.30	415.00	124.50
Bieganski,Walter	Client Serving Contractor WB	United States	9/18/2024	US State and Local Tax	Call to discuss California tax considerations for liquidating trust. EY Attendees: E. Hall, M. Musano, A. Scoyk, W. Bieganski, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell).	0.50	200.00	100.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	9/17/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, O. Oyetunde	0.20	683.00	136.60
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/18/2024	Non US Tax	FTX Switzerland GmbH / Call with Mr. Giovanoli regarding further actions required. EY Attendees: C. Schwarzwaelder, J. Steiner Client Attendee: A. Giovanoli EY Attendees: J. Steiner, C. Schwarzwlder Other Attendees: A. Giovanoli (matrixs).	0.20	236.00	47.20
Schwarzwlder,Christian	Senior Manager	Switzerland/Lichtenstein	9/18/2024	Non US Tax	FTX Switzerland GmbH / Call with Mr. Giovanoli regarding further actions required. EY Attendees: C. Schwarzwaelder, J. Steiner Client Attendee: A. Giovanoli EY Attendees: J. Steiner, C. Schwarzwlder Other Attendees: A. Giovanoli (matrixs).	0.20	683.00	136.60
MacLean,Corrie	Senior	United States	9/18/2024	Non US Tax	Meeting to discuss FTX historical information and open items. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	1.00	415.00	415.00
Scott,James	Client Serving Contractor JS	United States	9/18/2024	US Income Tax	Call to discuss California tax considerations for liquidating trust. EY Attendees: E. Hall, M. Musano, A. Scoyk, W. Bieganski, J. Scott Other Attendees: D. Hariton (Sullivan and Cromwell).	0.50	600.00	300.00
Balassiano,Sarah	Staff	United States	9/18/2024	Non US Tax	Meeting to discuss FTX historical information and open items. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	1.00	236.00	236.00
Ossanolou,Nina Shehrezade	Manager	United States	9/18/2024	Non US Tax	Meeting to discuss FTX historical information and open items. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	1.00	551.00	551.00
Hammon,David Lane	Senior Manager	United States	9/18/2024	Non US Tax	Meeting to discuss FTX historical information and open items. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	1.00	683.00	683.00
Ancona,Christopher	Manager	United States	9/18/2024	Transfer Pricing	PMO catch-up to discuss action items EY Attendees: H. Choudary, C. Ancona	0.40	551.00	220.40
Asim,Malik Umer	Senior	United States	9/18/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, O. Oyetunde	0.20	415.00	83.00
Choudary,Hira	Senior	United States	9/18/2024	Project Management Office Transition	PMO catch-up to discuss action items EY Attendees: H. Choudary, C. Ancona	0.40	415.00	166.00
Ossanolou,Nina Shehrezade	Manager	United States	9/18/2024	Non US Tax	9/17/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, O. Oyetunde	0.20	551.00	110.20
Oyetunde,Oyebode	Manager	United States	9/18/2024	ACR Bookkeeping/ACR Statutory Reporting	9/17/24: Weekly meeting with A&M to discuss status of FTX foreign entities compliance. EY Attendees: C. MacLean, D. Hammon, M. Asim, N. Ossanolou, O. Oyetunde	0.20	551.00	110.20
Gorman,Doug	Manager	United States	9/18/2024	Technology	Prepare report for new SQL code new requirements to extend calculations to additional years to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.40	551.00	1,873.40
Cushner,Sam	Manager	United States	9/18/2024	US International Tax	Continue prep for estimates process	0.60	551.00	330.60
Cushner,Sam	Manager	United States	9/18/2024	US International Tax	Information request for estimates	1.50	551.00	826.50
Mensah,Josephine	Staff	United States	9/18/2024	US International Tax	International Tax - Preparing workbook for Q4 Estimates	1.00	236.00	236.00
Dubroff,Andy	Managing Director	United States	9/18/2024	Tax Advisory	Review substantive bankruptcy materials from ASargent; discussion re: same w/JBlank and w/ASargent	1.00	814.00	814.00
Dubroff,Andy	Managing Director	United States	9/18/2024	Tax Advisory	Review updated FTX income inclusion for upcoming discussion w/DBailey; discussion w/DBailey re: same	1.00	814.00	814.00
Pawa,Kunal	Senior Manager	United States	9/18/2024	US International Tax	Reviewed the account information provided in the file "Copy of FTX - FBAR Bank Information 20230920-9 7 24"	2.60	683.00	1,775.80
Garcia,Casey	Senior	United States	9/18/2024	US International Tax	Analyzed the account information provided in the file "Copy of FTX - FBAR Bank Information 20230920-9 7 24"	3.00	415.00	1,245.00
Yang,Rachel Sim	Senior Manager	United States	9/18/2024	US International Tax	Review of the estimate workpapers	2.20	683.00	1,502.60
Berman,Jake	Senior Manager	United States	9/18/2024	US Income Tax	Continued tax diligence on potential sale	0.10	683.00	68.30
Massengill,Clint	Managing Director	United States	9/18/2024	US Income Tax	Research tax technical issues related to liquidating trust	0.40	814.00	325.60
McGee,Liz	Senior Manager	United States	9/18/2024	IRS Audit Matters	Continue work on procedural issues relating to IRS communications	0.70	683.00	478.10
Bailey,Doug	Partner/Principal	United States	9/18/2024	Tax Advisory	Draft options for characterizing transfers to the disputed claims reserve	2.60	866.00	2,251.60
Bailey,Doug	Partner/Principal	United States	9/18/2024	Tax Advisory	Fourth quarter estimate calculations	1.60	866.00	1,385.60
Neziroski,David	Consultant	United States	9/18/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) on expense for FTX	0.20	445.00	89.00
Ancona,Christopher	Manager	United States	9/18/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) on expense for FTX	0.20	551.00	110.20

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Kyriakides,Stavros	Senior Manager	Cyprus	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparing loan receivable and loan payable calculations for Innovatia Ltd based on agreements received so as to post the relevant adjustments in the 2021 TB.	3.90	683.00	2,663.70
Kyriakides,Stavros	Senior Manager	Cyprus	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparing follow up questions for the client on 2021 TB based on the documentation provided by A&M	0.70	683.00	478.10
Michael,Yiannis	Senior	Cyprus	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Going through Innovatia responses from A&M and preparing follow up questions for the client on 2021 TB for Innovatia Ltd	0.60	415.00	249.00
Socratous,Christoforos	Partner/Principal	Cyprus	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of documentation received from A&M for Innovatia Ltd of loan receivable and loan payable calculations prepared so as to post the relevant adjustments in the 2021 TB.	0.70	866.00	606.20
poloner,seth	Managing Director	United States	9/19/2024	Information Reporting	Review updated example	0.20	814.00	162.80
poloner,seth	Managing Director	United States	9/19/2024	Information Reporting	Email re substitute forms	0.40	814.00	325.60
Gebreselassie,Abraham	Staff	United States	9/19/2024	Information Reporting	FTX Property holdings Ltd W-8BEN-E form creation	0.30	236.00	70.80
He,Alva	Senior Manager	United States	9/19/2024	Information Reporting	Drafting Form W8	1.00	683.00	683.00
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/19/2024	Non US Tax	FTX Switzerland GmbH/ E-Mail to Mr. Ukaj regarding forwarding of discretionary tax assessment 2020 / Writing Letter for forwarding of assessment / organizing postage for said letter	2.20	236.00	519.20
Vasic,Dajana	Staff	Switzerland/Lichtenstein	9/19/2024	Non US Tax	FTX Switzerland / Derivates / Certificates and General Partners: Review e-mail regarding withdrawal PoA with the tax administration	0.30	236.00	70.80
Schwarzwälder,Christian	Senior Manager	Switzerland/Lichtenstein	9/19/2024	Non US Tax	FTX Switzerland GmbH / discretionary tax assessment 2020: E-mail to Buyer regarding tax correspondence / Review letter for forwarding discretionary tax assessment	1.10	683.00	751.30
Oyetunde,Oyebode	Manager	United States	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of updated 2021 draft TB and additional questions for Innovatia Ltd	1.50	551.00	826.50
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	Email correspondence for approval of softledger accounting system contract from quoine pte directors	0.20	683.00	136.60
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	Working time for Quoine India share transfer on EY India queries related to historical issues with foreign exchange restrictions	3.20	683.00	2,185.60
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	Email correspondence with quoine India external advisor fair consulting to request India share transfer valuation data	0.80	683.00	546.40
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	Confirm payment of TDS India tax on government payment portal	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of invoices addressed to FTX Japan Holdings from lawfirm / FTX CFO sent us the invoices to be paid	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	Making payment application of invoices addressed to FTX Japan Holdings and FTX Japan services about one stop service related to the headquarter move / Payment instruction to a person in charge	1.90	415.00	788.50
Watkins,Michael	Managing Director	United States	9/19/2024	Non US Tax	Reviewing proposed timeline and approach for validating filing requirements FTX entities will need to comply with in calendar year 2025.	0.20	814.00	162.80
Hammon,David Lane	Senior Manager	United States	9/19/2024	Non US Tax	Correspondences regarding open items needing to be addressed in order to complete the valuation report for Quoine India.	0.90	683.00	614.70
Hammon,David Lane	Senior Manager	United States	9/19/2024	Non US Tax	Correspondences concerning next steps for addressing Quoine Singapore's 2017 VAT return.	0.60	683.00	409.80
Hammon,David Lane	Senior Manager	United States	9/19/2024	Non US Tax	Correspondences clarifying status/scope of transfer pricing support for the FTX foreign entities.	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/19/2024	Non US Tax	Correspondences regarding status/next steps for addressing outstanding tax filings for the FTX foreign entities.	0.50	683.00	341.50
Ossanolou,Nina Shehrezade	Manager	United States	9/19/2024	Non US Tax	Correspondence on Quoine - GST returns for 2017	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	9/19/2024	Non US Tax	Correspondence in regards to Quoine India - Distribution In Kind to FTX Japan Holdings	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	9/19/2024	Non US Tax	Working on a timeline of all that is needed to be completed by year end and to ensure all necessary work is completed timely for the new contract which will start in January	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	9/19/2024	Non US Tax	Finalize updates to the September stakeholder reporting package deliverables, action priorities and status updates based on leaderships responses.	3.20	415.00	1,328.00
Billings,Phoebe	Manager	United States	9/19/2024	Transfer Pricing	Status tracker for country-by-country reporting outstanding deliverables and responsible parties	1.60	551.00	881.60
Van Scoyk,Aeron	Manager	United States	9/19/2024	US State and Local Tax	Emailing C. Berkness (EY) with facts regarding California water's edge and foreign income treatment.	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/19/2024	US State and Local Tax	Added notes to state workpapers outlining positions taken on returns for various states.	0.70	551.00	385.70
Schmutter,David	Managing Director	United States	9/19/2024	US State and Local Tax	Reviewing New York regulations and statute prior to discussion with M. Musano (EY) and E. Hall (EY).	0.50	814.00	407.00
Choudary,Hira	Senior	United States	9/19/2024	Project Management Office Transition	Day 2 follow up with tax workstreams regarding open items related to tax deliverables	3.10	415.00	1,286.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	9/19/2024	Project Management Office Transition	Finalize weekly update for Alvarez & Marsal team	1.60	683.00	1,092.80
Tong,Chia-Hui	Senior Manager	United States	9/19/2024	Project Management Office Transition	Review and update activity tracker to reflect current status of tax compliance deliverables	1.90	683.00	1,297.70
Tong,Chia-Hui	Senior Manager	United States	9/19/2024	Project Management Office Transition	Finish updates in activity tracker to reflect current status of tax compliance deliverables	0.30	683.00	204.90
Ancona,Christopher	Manager	United States	9/19/2024	Project Management Office Transition	Correspondence with EY tax workstreams regarding open items on project tax status	0.80	551.00	440.80
Musano,Matthew Albert	Senior Manager	United States	9/19/2024	US State and Local Tax	Internal call to discuss New York's treatment of entities in bankruptcy and apportionment approach. EY Attendees: E. Hall, D. Schmutter, M. Musano	0.50	683.00	341.50
Poloner,Seth	Managing Director	United States	9/19/2024	Information Reporting	Meeting to discuss substitute forms W-8. EY Attendees: S. Poloner Other Attendees: D. Hariton (Sullivan and Cromwell), H. Kim (Sullivan and Cromwell), H. Ledonne (Alvarez & Marsal), K. Ramanathan (Alvarez & Marsal),	0.40	814.00	325.60
Mizutani,Rie	Manager	Japan	9/19/2024	ACR Bookkeeping/ACR Statutory Reporting	EY meeting to discuss India share transfer documents for Japan tax office EY Attendees: J. Suzuki, R. Mizutani	0.50	551.00	275.50
Madras,Hussain	Senior Manager	India	9/19/2024	Non US Tax	Conference call with EY India to discuss Quoine India share transfer EY Attendees: J. Suzuki, A. Chachan, H. Madras	0.50	683.00	341.50
Chachan,Aparajita	Senior	India	9/19/2024	Non US Tax	Conference call with EY India to discuss Quoine India share transfer EY Attendees: J. Suzuki, A. Chachan, H. Madras	0.50	415.00	207.50
Hall,Emily Melissa	Manager	United States	9/19/2024	US State and Local Tax	Internal call to discuss New York's treatment of entities in bankruptcy and apportionment approach. EY Attendees: E. Hall, D. Schmutter, M. Musano	0.50	551.00	275.50
Schmutter,David	Managing Director	United States	9/19/2024	US State and Local Tax	Internal call to discuss New York's treatment of entities in bankruptcy and apportionment approach. EY Attendees: E. Hall, D. Schmutter, M. Musano	0.50	814.00	407.00
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	Conference call with EY India to discuss Quoine India share transfer valuation EY Attendees: J. Suzuki, A. Chachan, H. Madras	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	EY meeting to discuss India share transfer documents for Japan tax office EY Attendees: J. Suzuki, R. Mizutani	0.50	683.00	341.50
Di Stefano,Giulia	Senior	United States	9/19/2024	Transfer Pricing	Meeting to discuss outstanding deliverables including 2023 MF and CbCR requirements for local countries EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, G. Stefano, P. Billings	0.40	415.00	166.00
Katsnelson,David	Senior Manager	United States	9/19/2024	Transfer Pricing	Meeting to discuss outstanding deliverables including 2023 MF and CbCR requirements for local countries EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, G. Stefano, P. Billings	0.40	683.00	273.20
Billings,Phoebe	Manager	United States	9/19/2024	Transfer Pricing	Meeting to discuss outstanding deliverables including 2023 MF and CbCR requirements for local countries EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, G. Stefano, P. Billings	0.40	551.00	220.40
Dubroff,Andy	Managing Director	United States	9/19/2024	Tax Advisory	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	814.00	488.40
Berman,Jake	Senior Manager	United States	9/19/2024	US Income Tax	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	683.00	409.80
Tong,Chia-Hui	Senior Manager	United States	9/19/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.20	683.00	136.60
Choudary,Hira	Senior	United States	9/19/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.20	415.00	83.00
Ancona,Christopher	Manager	United States	9/19/2024	Transfer Pricing	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.20	551.00	110.20
Inker,Brian	Senior	United States	9/19/2024	Transfer Pricing	Meeting to discuss outstanding deliverables including 2023 MF and CbCR requirements for local countries EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, G. Stefano, P. Billings	0.40	415.00	166.00
Frapolly,Brody	Senior	United States	9/19/2024	Transfer Pricing	Meeting to discuss outstanding deliverables including 2023 MF and CbCR requirements for local countries EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, G. Stefano, P. Billings	0.40	415.00	166.00
Massengill,Clint	Managing Director	United States	9/19/2024	US Income Tax	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	814.00	488.40
Hammon,David Lane	Senior Manager	United States	9/19/2024	Non US Tax	9/19/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.90	683.00	614.70

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	9/19/2024	Non US Tax	9/19/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.90	415.00	373.50
Watkins,Michael	Managing Director	United States	9/19/2024	Non US Tax	9/19/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.90	814.00	732.60
Balassiano,Sarah	Staff	United States	9/19/2024	Non US Tax	9/19/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.90	236.00	212.40
Ossanlou,Nina Shehrezade	Manager	United States	9/19/2024	Non US Tax	9/19/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanlou, S. Balassiano	0.90	551.00	495.90
Bailey,Doug	Partner/Principal	United States	9/19/2024	Tax Advisory	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	866.00	519.60
Scott,James	Client Serving Contractor JS	United States	9/19/2024	US Income Tax	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	600.00	360.00
Poloner,Seth	Managing Director	United States	9/19/2024	Information Reporting	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	814.00	488.40
Stevens,Matthew Aaron	National Partner/Principal	United States	9/19/2024	US International Tax	Tax technical discussion regarding FTX future tax state. EY Attendees: J. Berman, A. Dubroff, C. Massengill, D. Bailey, J. Blank, J. Scott, M. Stevens, S. Poloner	0.60	1,040.00	624.00
Suzuki,Jason	Senior Manager	Japan	9/19/2024	Non US Tax	Discussion with EY Japan regarding FTX Japan sale. EY attendees: M.R, V.T, H. Madarasi and J.Suzuki. EY Attendees: M. R, V. T, H. Madrasi, J. Suzuki	0.50	683.00	341.50
T,Venkateswarlu	Senior Manager	India	9/19/2024	Non US Tax	Discussion with EY Japan regarding FTX Japan sale. EY attendees: M.R, V.T, H. Madarasi and J.Suzuki. EY Attendees: M. R, V. T, H. Madrasi, J. Suzuki	0.50	683.00	341.50
Madrasi,Hussain	Senior Manager	India	9/19/2024	Non US Tax	Discussion with EY Japan regarding FTX Japan sale. EY attendees: M.R, V.T, H. Madarasi and J.Suzuki. EY Attendees: M. R, V. T, H. Madrasi, J. Suzuki	0.50	683.00	341.50
R,Mukesh	Senior	India	9/19/2024	Non US Tax	Discussion with EY Japan regarding FTX Japan sale. EY attendees: M.R, V.T, H. Madarasi and J.Suzuki. EY Attendees: M. R, V. T, H. Madrasi, J. Suzuki	0.50	415.00	207.50
Gorman,Doug	Manager	United States	9/19/2024	Technology	Document changes to requirements to extend calculations to additional years to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/19/2024	Technology	Requirement gathering to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Nguyen,Huong	Senior Manager	United States	9/19/2024	US International Tax	Responded to emails of legal team related to Japan subsidiary transfer	1.00	683.00	683.00
Davis,Christine	Manager	United States	9/19/2024	US Income Tax	Research and analyze liquidating trusts law; consider plan forward for liquidating trust issue and arrange meeting with D. Bailey, M. Stevens and SubC team	0.60	551.00	330.60
Mensah,Josephine	Staff	United States	9/19/2024	US International Tax	International Tax - Continue Preparing workbook for Q4 Estimates	2.00	236.00	472.00
Garcia,Casey	Senior	United States	9/19/2024	US International Tax	Completed a preliminary year over year analysis for the account data provided in the CD Matrix tab.	3.50	415.00	1,452.50
French,Jake	Manager	United States	9/19/2024	US International Tax	Analyzed new client comments in account data	2.00	551.00	1,102.00
Yang,Rachel Sim	Senior Manager	United States	9/19/2024	US International Tax	Review of estimates workbooks for few entities	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	9/19/2024	US Income Tax	Reviewing tax return workbook for TY23	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	9/19/2024	US Income Tax	Reviewing latest updates to digital tax asset calculations for TY24 and beyond	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	9/19/2024	Non US Tax	Review of tax considerations related to India tax structure	0.70	600.00	420.00
Scott,James	Client Serving Contractor JS	United States	9/19/2024	US Income Tax	Review and edit slide for weekly PMO management update	0.20	600.00	120.00
Bailey,Doug	Partner/Principal	United States	9/19/2024	Tax Advisory	Analyze ability to claim deduction in relation to 2022 transactions	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	9/19/2024	Tax Advisory	Analyze claim waterfall to determine impact on emergence expectations	1.50	866.00	1,299.00

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katelas, Andreas	Manager	United States	9/19/2024	Tax Advisory	Research on treatment of transfers to claim reserves	2.40	551.00	1,322.40
Porto, Michael	Senior Manager	United States	9/19/2024	Technology	FTX Interest Rate Document - Preliminary Findings and interpretation	3.60	683.00	2,458.80
Poloner, Seth	Managing Director	United States	9/20/2024	Information Reporting	Review email correspondence re tax forms	0.10	814.00	81.40
He, Alva	Senior Manager	United States	9/20/2024	Information Reporting	Reviewing W8	0.50	683.00	341.50
Oyetunde, Oyeboade	Manager	United States	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of all outstanding deliverables for bookkeeping services for all countries in scope to be completed by December 2024.	1.40	551.00	771.40
Asim, Malik Umer	Senior	United States	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of deliverables status in OGM and follow up with EY Local teams to provide tentative due dates and mark the deliverables as complete	0.10	415.00	41.50
Suzuki, Jason	Senior Manager	Japan	9/20/2024	Non US Tax	Prepare response to Quoine PTE advisor Tricor for 2017 Goods and services Tax query from tax authority	1.10	683.00	751.30
Suzuki, Jason	Senior Manager	Japan	9/20/2024	Non US Tax	Email correspondence with EY us to share information regarding termination then transition of quoine India advisor	0.30	683.00	204.90
Sakaguchi, Masato	Senior	Japan	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with the payment tracker file for the week starting 16 Sep of Quoine PTE / search for the application form about the payment / update the details of the payment tracker about the description	1.90	415.00	788.50
Sakaguchi, Masato	Senior	Japan	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	Bank reconciliation with the payment tracker file for the week starting 16 Sep of Quoine Vietnam and FTX Japan Holdings / confirmation of the bank fee	1.80	415.00	747.00
T, Venkateswarlu	Senior Manager	India	9/20/2024	Non US Tax	Senior Manager's Review of valuation model.	0.50	683.00	341.50
T, Venkateswarlu	Senior Manager	India	9/20/2024	Non US Tax	Senior Manager's Review of Quoine India Valuation reports prepared for Rule 11UA of Indian Income Tax Rules, 1962 and for Transfer Pricing purpose as per Indian Income Tax Act, 1961.	1.00	683.00	683.00
Sangster, Mark	Senior	BBC Region	9/20/2024	Non US Tax	Correspondence with EY BBC and EY US regarding Bahamas CbCR portal reopening	0.40	415.00	166.00
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Prep for weekly wind down discussion concerning the FTX foreign entities.	0.50	683.00	341.50
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Correspondences regarding the timing for transitioning tax/accounting support for Quoine India to EY.	0.60	683.00	409.80
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Correspondences regarding outstanding items required to complete the FY22 financials for FTX Digital Holdings	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Correspondences regarding open items/next steps for finalizing the audit of Quoine India's FY24 financials.	0.30	683.00	204.90
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Correspondences regarding next steps for obtaining access to the Bahamas AEOI portal required to submit the CbCR notifications of the FTX Bahamians entities.	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Correspondences concerning information required from FCIN to transition transfer pricing services from FCIN to EY.	0.20	683.00	136.60
Ossanolou, Nina Shehrezade	Manager	United States	9/20/2024	Non US Tax	Review of the RoW Cross-Functional Working Group slide deck	0.50	551.00	275.50
Ossanolou, Nina Shehrezade	Manager	United States	9/20/2024	Non US Tax	Correspondence with EY Bahamas on the Bahamian portal closure	0.40	551.00	220.40
Ossanolou, Nina Shehrezade	Manager	United States	9/20/2024	Non US Tax	Continuing discussion on Quoine India - Distribution In Kind to FTX Japan Holdings	0.80	551.00	440.80
Ossanolou, Nina Shehrezade	Manager	United States	9/20/2024	Non US Tax	9/20/24 - Catching up on emails	0.40	551.00	220.40
MacLean, Corrie	Senior	United States	9/20/2024	Non US Tax	Finalize the September stakeholder reporting package working file database and convert into PowerBI and finalize formatting for the monthly FTX presentation	3.20	415.00	1,328.00
Van Scoyk, Aeron	Manager	United States	9/20/2024	US State and Local Tax	Revising California analysis -- executive summary summarizing expected California tax treatment	2.10	551.00	1,157.10
Van Scoyk, Aeron	Manager	United States	9/20/2024	US State and Local Tax	Revising California analysis -- Fed-California conformity and how federal taxable income relates to California taxable income	1.40	551.00	771.40
Berkness, Christopher	Senior Manager	United States	9/20/2024	US State and Local Tax	Reviewing California notes drafted by A. Scoyk prior to discussion with state tax team.	0.50	683.00	341.50
Tong, Chia-Hui	Senior Manager	United States	9/20/2024	Project Management Office Transition	Update next steps for Runbook team on bankruptcy resolution plan responses	1.90	683.00	1,297.70
Tong, Chia-Hui	Senior Manager	United States	9/20/2024	Project Management Office Transition	Update activity tracker with new work items for tax compliance team to address for upcoming tax deliverables	1.60	683.00	1,092.80
Tong, Chia-Hui	Senior Manager	United States	9/20/2024	Project Management Office Transition	Review updates on bankruptcy resolution plan next steps with stakeholders	0.50	683.00	341.50
Hammon, David Lane	Senior Manager	United States	9/20/2024	Non US Tax	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanolou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	683.00	273.20

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
MacLean,Corrie	Senior	United States	9/20/2024	Non US Tax	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	415.00	166.00
Ossanlou,Nina Shehrezade	Manager	United States	9/20/2024	Non US Tax	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	551.00	220.40
Borts,Michael	Managing Director	United States	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	814.00	325.60
Van Scoyk,Aeron	Manager	United States	9/20/2024	US State and Local Tax	Internal call to discuss California water's edge and foreign income treatment. EY Attendees: E. Hall, M. Musano, W. Bieganski, C. Berkness, A. Scoyk	0.50	551.00	275.50
Scott,James	Client Serving Contractor JS	United States	9/20/2024	US Income Tax	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	600.00	240.00
Bieganski,Walter	Client Serving Contractor WB	United States	9/20/2024	US State and Local Tax	Internal call to discuss California water's edge and foreign income treatment. EY Attendees: E. Hall, M. Musano, W. Bieganski, C. Berkness, A. Scoyk	0.50	200.00	100.00
Berkness,Christopher	Senior Manager	United States	9/20/2024	US State and Local Tax	Internal call to discuss California water's edge and foreign income treatment. EY Attendees: E. Hall, M. Musano, W. Bieganski, C. Berkness, A. Scoyk	0.50	683.00	341.50
Oyetunde,Oyebode	Manager	United States	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	551.00	220.40
Hammon,David Lane	Senior Manager	United States	9/20/2024	Non US Tax	9/20/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, S. Balassiano	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	9/20/2024	Non US Tax	9/20/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, S. Balassiano	0.30	415.00	124.50
Balassiano,Sarah	Staff	United States	9/20/2024	Non US Tax	9/20/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, S. Balassiano	0.30	236.00	70.80
Ossanlou,Nina Shehrezade	Manager	United States	9/20/2024	Non US Tax	9/20/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, D. Hammon, N. Ossanlou, S. Balassiano	0.30	551.00	165.30
Asim,Malik Umer	Senior	United States	9/20/2024	ACR Bookkeeping/ACR Statutory Reporting	9/20/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, D. Hammon, M. Borts, N. Ossanlou, O. Oyetunde, J. Scott, M. Asim Other Attendees: A. Courroy (Sullcrom), E. Dalgleish (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), M. Cilia (FTX), T. Ruan (Sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.40	415.00	166.00
Hall,Emily Melissa	Manager	United States	9/20/2024	US State and Local Tax	Internal call to discuss California water's edge and foreign income treatment. EY Attendees: E. Hall, M. Musano, W. Bieganski, C. Berkness, A. Scoyk	0.50	551.00	275.50
Ancona,Christopher	Manager	United States	9/20/2024	Transfer Pricing	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.30	551.00	165.30
Choudary,Hira	Senior	United States	9/20/2024	Project Management Office Transition	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.30	415.00	124.50
Musano,Matthew Albert	Senior Manager	United States	9/20/2024	US State and Local Tax	Internal call to discuss California water's edge and foreign income treatment. EY Attendees: E. Hall, M. Musano, W. Bieganski, C. Berkness, A. Scoyk	0.50	683.00	341.50
Madrasi,Hussain	Senior Manager	India	9/20/2024	Non US Tax	Call with S&C team to discuss on how to consider the payable to Quoine Singapore Pte. Ltd. amidst the Reserve Bank of India restrictions. EY attendees: A. Mehta, Venkateswarlu, T. R. Mukesh, S. Buduguntae, H. Madarasi. EY Attendees: Mukesh, R. A. Mehta, Venkateswarlu, T. S. Buduguntae, H. Madrasi, B. Bharath. Other Attendees: A. Courroy (Sullcrom), F. Ferdinandi (Sullivan and Cromwell), E. Simpson (sullcrom), D. Dutta (khaitanco),	0.50	683.00	341.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
B,Bharath	Senior	India	9/20/2024	Non US Tax	Call with S&C team to discuss on how to consider the payable to Quoine Singapore Pte. Ltd. amidst the Reserve Bank of India restrictions. EY attendees: A. Mehta, Venkateswarlu. T, R. Mukesh, S. Buduguntae, H. Madarasi. EY Attendees: R. Mukesh, A. Mehta, Venkateswarlu. T, S. Buduguntae, H. Madrasi, B. Bharath. Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), E. Simpson (sullerom), D. Dutta (khaitano),	0.50	415.00	207.50
Chachan,Aparajita	Senior	India	9/20/2024	Non US Tax	Conference call on India share transfer with Sullivan & Cromwell including EY India EY Attendees: J. Suzuki, D. Hammond, A. Chachan, H. Madrasi Other Attendees: B. Spitz (Quoine Japan), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	1.00	415.00	415.00
R,Mukesh	Senior	India	9/20/2024	Non US Tax	Call with S&C team to discuss on how to consider the payable to Quoine Singapore Pte. Ltd. amidst the Reserve Bank of India restrictions. EY attendees: A. Mehta, Venkateswarlu. T, Mukesh. R, S. Buduguntae, H. Madarasi, Bharath. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), E. Simpson (sullerom), D. Dutta (khaitano),	0.50	415.00	207.50
Mehta,Amish	Partner/Principal	India	9/20/2024	Non US Tax	Call with S&C team to discuss on how to consider the payable to Quoine Singapore Pte. Ltd. amidst the Reserve Bank of India restrictions. EY attendees: A. Mehta, Venkateswarlu. T, Mukesh. R, S. Buduguntae, H. Madarasi, Bharath. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), E. Simpson (sullerom), D. Dutta (khaitano),	0.50	866.00	433.00
T,Venkateswarlu	Senior Manager	India	9/20/2024	Non US Tax	Call with S&C team to discuss on how to consider the payable to Quoine Singapore Pte. Ltd. amidst the Reserve Bank of India restrictions. EY attendees: A. Mehta, V.T, Mukesh. R, S. Buduguntae, H. Madarasi. EY Attendees: Mukesh. R, A. Mehta, Venkateswarlu. T, S. Buduguntae, H. Madrasi, B. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), E. Simpson (sullerom), D. Dutta (khaitano),	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/20/2024	Non US Tax	Conference call on India share transfer with Sullivan & Cromwell EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Buduguntae,Shashanka	Partner/Principal	India	9/20/2024	Non US Tax	Call with S&C team to discuss on how to consider the payable to Quoine Singapore Pte. Ltd. amidst the Reserve Bank of India restrictions. EY attendees: A. Mehta, Venkateswarlu. T, R. Mukesh, S. Buduguntae, H. Madarasi. EY Attendees: R. Mukesh, A. Mehta, Venkateswarlu. T, S. Buduguntae, H. Madrasi, B. Bharath. Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), E. Simpson (sullerom), D. Dutta (khaitano),	0.50	866.00	433.00
Suzuki,Jason	Senior Manager	Japan	9/20/2024	Non US Tax	Conference call on India share transfer with Sullivan & Cromwell including EY India EY Attendees: J. Suzuki, D. Hammond, A. Chachan, H. Madrasi Other Attendees: B. Spitz (Quoine Japan), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	1.00	683.00	683.00
Madrasi,Hussain	Senior Manager	India	9/20/2024	Non US Tax	Conference call on India share transfer with Sullivan & Cromwell including EY India EY Attendees: J. Suzuki, D. Hammond, A. Chachan, H. Madrasi Other Attendees: B. Spitz (Quoine Japan), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	1.00	683.00	683.00
Hammon,David Lane	Senior Manager	United States	9/20/2024	Non US Tax	Conference call on India share transfer with Sullivan & Cromwell including EY India EY Attendees: J. Suzuki, D. Hammond, A. Chachan, H. Madrasi Other Attendees: B. Spitz (Quoine Japan), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	1.00	683.00	683.00
Gorman,Doug	Manager	United States	9/20/2024	Technology	Plan development for SQL code updates to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/20/2024	Technology	Update SQL code for new requirements to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Mensah,Josephine	Staff	United States	9/20/2024	US International Tax	International Tax - Further work done in preparing workbook for Q4 Estimates	2.00	236.00	472.00
Mensah,Josephine	Staff	United States	9/20/2024	US Income Tax	Federal Compliance - Further work done in preparing workbook for Q4 Estimates	1.00	236.00	236.00
Pawa,Kunal	Senior Manager	United States	9/20/2024	US International Tax	Reviewed the preliminary account data year over year analysis.	2.80	683.00	1,912.40

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Garcia,Casey	Senior	United States	9/20/2024	US International Tax	Began analyzing the year over year changes and new comments provided in the account data.	3.50	415.00	1,452.50
French,Jake	Manager	United States	9/20/2024	US International Tax	Compared prior year account data to current year	2.70	551.00	1,487.70
Bailey,Doug	Partner/Principal	United States	9/20/2024	Tax Advisory	Revisions to the draft trust instrument	1.50	866.00	1,299.00
Porto,Michael	Senior Manager	United States	9/20/2024	Technology	FTX Interest Rate Document - Cross reference with tranche structure analysis	1.50	683.00	1,024.50
Neziroski,David	Consultant	United States	9/20/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) regarding the monthly interims	0.30	445.00	133.50
Ancona,Christopher	Manager	United States	9/20/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) regarding the monthly interims	0.30	551.00	165.30
Neziroski,David	Consultant	United States	9/20/2024	Fee/Employment Applications	Call with R. Tague (EY) regarding the response to FTX examiner	0.60	445.00	267.00
Haas,Zach	Senior Manager	United States	9/23/2024	US Income Tax	BST Scheduling for upcoming season - analyze prior year hours for partnership tax function	0.20	683.00	136.60
poloner,seth	Managing Director	United States	9/23/2024	Information Reporting	Comment in revised trust agreement	0.40	814.00	325.60
poloner,seth	Managing Director	United States	9/23/2024	Information Reporting	Email re trust agreement	0.20	814.00	162.80
Asim,Malik Umer	Senior	United States	9/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of deliverables status in OGM and follow up with teams to provide tentative due dates timeline.	0.30	415.00	124.50
Suzuki,Jason	Senior Manager	Japan	9/23/2024	Non US Tax	Email correspondence with ftx cfo to obtain approval of quoine India financial statements for board of directors review	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	9/23/2024	Non US Tax	Calculate India TDS tax on Quoine India director invoices	0.70	683.00	478.10
Suzuki,Jason	Senior Manager	Japan	9/23/2024	Non US Tax	Email correspondence related to quoine India share transfer valuation	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/23/2024	Non US Tax	Email correspondence with EY India team to discuss required information needed to start provision of services	0.60	683.00	409.80
B,Bharath	Senior	India	9/23/2024	Non US Tax	Research on tax implications in the hands of FTX Japan	0.70	415.00	290.50
B,Bharath	Senior	India	9/23/2024	Non US Tax	Preparation of computation of FTX Japan basis	2.10	415.00	871.50
B,Bharath	Senior	India	9/23/2024	Non US Tax	Preparation of email response capturing the tax implication of FTX Japan Holdings	0.60	415.00	249.00
B,Bharath	Senior	India	9/23/2024	Non US Tax	Preparation of computation of tax impact of FTX Japan transaction	0.40	415.00	166.00
Buduguntae,Shashanka	Partner/Principal	India	9/23/2024	Non US Tax	Executive review of FTX Japan transaction	0.10	866.00	86.60
Buduguntae,Shashanka	Partner/Principal	India	9/23/2024	Non US Tax	Executive review of email response capturing the tax implication for FTX Japan Holdings.	0.20	866.00	173.20
Madrasi,Hussain	Senior Manager	India	9/23/2024	Non US Tax	Preliminary review of computation of FTX Japan basis	0.30	683.00	204.90
Madrasi,Hussain	Senior Manager	India	9/23/2024	Non US Tax	Preliminary review of email response capturing the tax implication of FTX Japan and FTX Japan Holdings transaction.	0.40	683.00	273.20
Madrasi,Hussain	Senior Manager	India	9/23/2024	Non US Tax	Review of computation of Quoine India transaction calculation	0.20	683.00	136.60
Watkins,Michael	Managing Director	United States	9/23/2024	Non US Tax	Reviewing email to local teams to confirm scope of service requirements outside the US	0.40	814.00	325.60
Hammon,David Lane	Senior Manager	United States	9/23/2024	Non US Tax	Correspondences concerning additional documentation required to prepare the FY21 through FY23 financials for Innovatia.	0.20	683.00	136.60
Hammon,David Lane	Senior Manager	United States	9/23/2024	Non US Tax	Correspondences regarding tax/accounting obligations needing to be addressed prior to liquidating the FTX foreign entities	1.90	683.00	1,297.70
Ossanolou,Nina Shehrezade	Manager	United States	9/23/2024	Non US Tax	Going through comments provided by EY India in regards to the Quoine India	0.90	551.00	495.90
Ossanolou,Nina Shehrezade	Manager	United States	9/23/2024	Non US Tax	9/23/24 catching up on emails	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	9/23/2024	Non US Tax	Review all non-US deliverables and make necessary updates in preparation for the GTP workflow migration.	3.00	415.00	1,245.00
Bost,Anne	Managing Director	United States	9/23/2024	Transfer Pricing	Determine which workstreams will continue	0.80	814.00	651.20
Van Scoyk,Aeron	Manager	United States	9/23/2024	US State and Local Tax	Revising California analysis -- unitary concept and California combined return	2.40	551.00	1,322.40
Van Scoyk,Aeron	Manager	United States	9/23/2024	US State and Local Tax	Revising California analysis -- revision of facts based on updated information from client	0.70	551.00	385.70
Hall,Emily Melissa	Manager	United States	9/23/2024	US State and Local Tax	Update New York unitary workpaper to reflect apportionment changes.	1.70	551.00	936.70
Hall,Emily Melissa	Manager	United States	9/23/2024	US State and Local Tax	Prepare Washington Business & Occupation tax calculations to send to M. Cilia (EY).	0.50	551.00	275.50
Tong,Chia-Hui	Senior Manager	United States	9/23/2024	Project Management Office Transition	Prepare for FTX Team Leads and run book touch point with talk points for agenda	1.20	683.00	819.60
Tong,Chia-Hui	Senior Manager	United States	9/23/2024	Project Management Office Transition	Review budget and revenue recognition amounts in advance of touch base with stakeholders	0.80	683.00	546.40
Tong,Chia-Hui	Senior Manager	United States	9/23/2024	Project Management Office Transition	Review open items in tax compliance activity tracker for team update	0.30	683.00	204.90
Ancona,Christopher	Manager	United States	9/23/2024	Project Management Office Transition	Preparation of the October Stakeholder reporting package for FTX leadership review	2.30	551.00	1,267.30
Ancona,Christopher	Manager	United States	9/23/2024	Project Management Office Transition	Updates to work items in the PMO workstream tracker for latest updates from workstreams	1.20	551.00	661.20

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona, Christopher	Manager	United States	9/23/2024	Project Management Office Transition	Preparation of slide deck materials ahead of call with tax workstreams on latest project status	0.90	551.00	495.90
Ancona, Christopher	Manager	United States	9/23/2024	Project Management Office Transition	Updates to Key Performance Indicators in dashboards for presentation to tax workstreams	1.50	551.00	826.50
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/23/2024	Payroll Tax	9/23 FTX tax mail review and distribution to appropriate tax teams.	1.50	683.00	1,024.50
Hammon, David Lane	Senior Manager	United States	9/23/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
Tong, Chia-Hui	Senior Manager	United States	9/23/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
Ancona, Christopher	Manager	United States	9/23/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	551.00	165.30
MacLean, Corrie	Senior	United States	9/23/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	415.00	124.50
Choudary, Hira	Senior	United States	9/23/2024	Fee/Employment Applications	Meeting to discuss the revenue recognition timing and incoming revenue from recent fee application submissions EY Attendees: C. Tong, C. Ancona, H. Choudary, T. Shea	0.40	415.00	166.00
Ancona, Christopher	Manager	United States	9/23/2024	Fee/Employment Applications	Meeting to discuss the revenue recognition timing and incoming revenue from recent fee application submissions EY Attendees: C. Tong, C. Ancona, H. Choudary, T. Shea	0.40	551.00	220.40
Tong, Chia-Hui	Senior Manager	United States	9/23/2024	Fee/Employment Applications	Meeting to discuss the revenue recognition timing and incoming revenue from recent fee application submissions EY Attendees: C. Tong, C. Ancona, H. Choudary, T. Shea	0.40	683.00	273.20
Pfaff, Arthur	Senior Manager	United States	9/23/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
Choudary, Hira	Senior	United States	9/23/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	415.00	124.50
Shea JR, Thomas M	Partner/Principal	United States	9/23/2024	Fee/Employment Applications	Meeting to discuss the revenue recognition timing and incoming revenue from recent fee application submissions EY Attendees: C. Tong, C. Ancona, H. Choudary, T. Shea	0.40	866.00	346.40

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Katsnelson,David	Senior Manager	United States	9/23/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
Oyetunde,Oyebode	Manager	United States	9/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	551.00	165.30
Bieganski,Walter	Client Serving Contractor WB	United States	9/23/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	200.00	60.00
Watkins,Michael	Managing Director	United States	9/23/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	814.00	244.20
Ossanolou,Nina Shehrezade	Manager	United States	9/23/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	551.00	165.30
Hammon,David Lane	Senior Manager	United States	9/23/2024	Non US Tax	Meeting to discuss tax technical items for FTX. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.60	683.00	409.80
Ossanolou,Nina Shehrezade	Manager	United States	9/23/2024	Non US Tax	Meeting to discuss tax technical items for FTX. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.60	551.00	330.60
Haas,Zach	Senior Manager	United States	9/23/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
MacLean,Corrie	Senior	United States	9/23/2024	Non US Tax	Meeting to discuss tax technical items for FTX. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou	0.60	415.00	249.00
Scott,James	Client Serving Contractor JS	United States	9/23/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	600.00	180.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/23/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Hall,Emily Melissa	Manager	United States	9/23/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	551.00	165.30
Berman,Jake	Senior Manager	United States	9/23/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
Musano,Matthew Albert	Senior Manager	United States	9/23/2024	US State and Local Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	683.00	204.90
Borts,Michael	Managing Director	United States	9/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	814.00	244.20
Lovelace,Lauren	Partner/Principal	United States	9/23/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	866.00	259.80
Asim,Malik Umer	Senior	United States	9/23/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: H. Choudary, A. Pfaff, C. Tong, C. Ancona, C. MacLean, D. Hammon, D. Katsnelson, E. Hall, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Asim, M. Musano, M. Borts, M. Watkins, N. Ossanolou, O. Oyetunde, W. Bieganski, Z. Haas	0.30	415.00	124.50
O'Connell,Dillon	Senior Manager	United States	9/23/2024	US International Tax	Call to discuss tax disposition occurring in tax year 2024 EY Attendees: J. Berman, A. Herman, B. Mistler, D. O'Connell	0.50	683.00	341.50
R,Mukesh	Senior	India	9/23/2024	Non US Tax	Updating the Quoine India Valuation reports for Indian law purposes based on Senior Manager comments. EY attendees: Venkateswarlu. T, Mukesh. R. EY Attendees: Mukesh. R, Venkateswarlu. T	1.00	415.00	415.00
T,Venkateswarlu	Senior Manager	India	9/23/2024	Non US Tax	Updating the Quoine India Valuation reports for Indian law purposes based on Senior Manager comments. EY attendees: Venkateswarlu. T, Mukesh. R	1.00	683.00	683.00
Berman,Jake	Senior Manager	United States	9/23/2024	US Income Tax	Call to discuss tax disposition occurring in tax year 2024 EY Attendees: J. Berman, A. Herman, B. Mistler, D. O'Connell	0.50	683.00	341.50
Herman,Andrew	Partner/Principal	United States	9/23/2024	US International Tax	Call to discuss tax disposition occurring in tax year 2024 EY Attendees: J. Berman, A. Herman, B. Mistler, D. O'Connell	0.50	866.00	433.00
Mistler,Brian M	Senior Manager	United States	9/23/2024	US Income Tax	Call to discuss tax disposition occurring in tax year 2024 EY Attendees: J. Berman, A. Herman, B. Mistler, D. O'Connell	0.50	683.00	341.50
Musano,Matthew Albert	Senior Manager	United States	9/23/2024	US State and Local Tax	9/23/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, W. Bieganski, M. Musano, J. Scott, E. Zheng	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	9/23/2024	US Income Tax	9/23/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, W. Bieganski, M. Musano, J. Scott, E. Zheng	0.30	600.00	180.00
Zheng,Eva	Manager	United States	9/23/2024	US State and Local Tax	9/23/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, W. Bieganski, M. Musano, J. Scott, E. Zheng	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/23/2024	US State and Local Tax	9/23/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, W. Bieganski, M. Musano, J. Scott, E. Zheng	0.30	551.00	165.30

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sun,Yuchen	Manager	United States	9/23/2024	US State and Local Tax	9/23/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, W. Bieganski, M. Musano, J. Scott, E. Zheng	0.30	551.00	165.30
Bieganski,Walter	Client Serving Contractor WB	United States	9/23/2024	US State and Local Tax	9/23/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, Y. Sun, W. Bieganski, M. Musano, J. Scott, E. Zheng	0.30	200.00	60.00
Choudary,Hira	Senior	United States	9/23/2024	Project Management Office Transition	PMO catch-up to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona	0.20	415.00	83.00
Ancona,Christopher	Manager	United States	9/23/2024	Transfer Pricing	PMO catch-up to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona	0.20	551.00	110.20
Gorman,Doug	Manager	United States	9/23/2024	Technology	Run SQL code new requirements to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/23/2024	Technology	Test SQL code new requirements to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Musano,Matthew Albert	Senior Manager	United States	9/23/2024	US State and Local Tax	Emails to S&C on filings in Mississippi	1.20	683.00	819.60
Cushner,Sam	Manager	United States	9/23/2024	US International Tax	Prepare standard workbook for estimates process	1.50	551.00	826.50
Mensah,Josephine	Staff	United States	9/23/2024	US Income Tax	Federal Compliance - reviewing Q4 estimates workbook prepared	2.90	236.00	684.40
Mensah,Josephine	Staff	United States	9/23/2024	US International Tax	International Tax - preparing workpapers for Q4 estimates upon receipt of new support	2.70	236.00	637.20
Chen,Zhu En	Staff	United States	9/23/2024	US International Tax	Preparing Income Inclusions workpaper for FTX entities	2.00	236.00	472.00
Choque,Steven	Staff	United States	9/23/2024	US International Tax	Q4 estimate FTX MCLAURIN	3.30	236.00	778.80
Yang,Rachel Sim	Senior Manager	United States	9/23/2024	US International Tax	Review of spas	1.00	683.00	683.00
Zhuo,Melody	Senior	United States	9/23/2024	US International Tax	FTX international tax compliance - team check-in	2.70	415.00	1,120.50
Zhuo,Melody	Senior	United States	9/23/2024	US International Tax	FTX international tax compliance - technical issue documentation	2.80	415.00	1,162.00
Berman,Jake	Senior Manager	United States	9/23/2024	US Income Tax	Reviewing received information for digital tax asset analysis for 10/31/24 tax year	0.40	683.00	273.20
Berman,Jake	Senior Manager	United States	9/23/2024	US Income Tax	Tax diligence work around sales occurring in Q4 of 10/31/24 tax year	0.30	683.00	204.90
Scott,James	Client Serving Contractor JS	United States	9/23/2024	US State and Local Tax	Review of state and local implications of Plan implementation	0.30	600.00	180.00
Bailey,Doug	Partner/Principal	United States	9/23/2024	Tax Advisory	Additional comments and revisions to the draft trust instrument	2.60	866.00	2,251.60
Porto,Michael	Senior Manager	United States	9/23/2024	Technology	Alternative Rate analysis interpretation	1.00	683.00	683.00
Neziroski,David	Consultant	United States	9/23/2024	Fee/Employment Applications	Begin to prepare the May FTX exhibits	2.20	445.00	979.00
Neziroski,David	Consultant	United States	9/23/2024	Fee/Employment Applications	Continue to prepare the exhibits for May's application	4.60	445.00	2,047.00
Neziroski,David	Consultant	United States	9/23/2024	Fee/Employment Applications	Update May exhibits	0.70	445.00	311.50
Bouza,Victor	Manager	Switzerland/Lichtenstein	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates - Review of the closing folder to be archived regarding the MOR and Statutory financial statements related to 2023.	0.60	551.00	330.60
Suzuki,Jason	Senior Manager	Japan	9/24/2024	Non US Tax	Email correspondence with quoine India external advisor fair consulting to request confirmation of tax payment on government portal	0.40	683.00	273.20
Suzuki,Jason	Senior Manager	Japan	9/24/2024	Non US Tax	Review explanation data provided by Crowe auditor of Quoine PTE for their revisions to the audited financial statements for 31 March 2021 related to treatment of impairment of financial assets	2.10	683.00	1,434.30
Suzuki,Jason	Senior Manager	Japan	9/24/2024	Non US Tax	Email correspondence with various parties to communicate work steps plan for termination of quoine India external consultant fair consulting including how to deal with engagement letter disagreement	1.30	683.00	887.90
Sakaguchi,Masato	Senior	Japan	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Working time for inquiry from accounting firm of Quoine PTE / new created account number does not reflect the trial balance / investigation of the cause / suggestion for the solution	2.10	415.00	871.50
Sakaguchi,Masato	Senior	Japan	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Working time for collection and providing with past expenses about former FTX Japan KK CEO	2.50	415.00	1,037.50
Sakaguchi,Masato	Senior	Japan	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Adjustments with former FTX Japan KK data team to make Quoine PTE crypto user balance data available	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of VAT declaration of Quoine Vietnam / receipt of the copy from the accounting firm of Quoine Vietnam	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Making payment application about invoices from Amazon Web Services addressed to Quoine PTE / ask a person in charge of the payment procedure to proceed	0.90	415.00	373.50
Sakaguchi,Masato	Senior	Japan	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Payment instruction to a person in charge of the payment from Quoine PTE / regarding expense about IT service vender	0.20	415.00	83.00
Tokuda,Keisuke	Senior	Japan	9/24/2024	Non US Tax	Review of information to be transitioned on FTX Japan KK's FY22 tax compliance in transition package	2.00	415.00	830.00
Taniguchi,Keisuke	Senior Manager	Japan	9/24/2024	Non US Tax	Review of information to be transitioned on FTX Japan KK's FY22 tax compliance in transition package	2.00	683.00	1,366.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
R,Mukesh	Senior	India	9/24/2024	Non US Tax	Updating the Quoine India Valuation reports prepared for Rule 11UA of Indian Income Tax Rules, 1962 and for Transfer Pricing purpose as per Indian Income Tax Act, 1961 based on Partner's comments	0.50	415.00	207.50
Mehta,Amish	Partner/Principal	India	9/24/2024	Non US Tax	Partner's Review of Quoine India Valuation reports prepared for Rule 11UA of Indian Income Tax Rules, 1962 and for Transfer Pricing purpose as per Indian Income Tax Act, 1961.	1.00	866.00	866.00
Chawla,Pooja	Manager	India	9/24/2024	Non US Tax	Review of Quoine India's valuation report from India tax standpoint	0.60	551.00	330.60
Balassiano,Sarah	Staff	United States	9/24/2024	Non US Tax	Creation, edit, and adjustments of the scope validation excel template file.	1.40	236.00	330.40
Hammon,David Lane	Senior Manager	United States	9/24/2024	Non US Tax	Prep for meeting with ACM to discuss compliance items for the FTX Seychelles entities	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/24/2024	Non US Tax	Prep for weekly meeting with FTX leadership	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/24/2024	Non US Tax	Correspondences regarding clarifications required by the auditors to complete the FY22 financials for FTX Digital Holdings	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/24/2024	Non US Tax	Correspondences regarding next steps to finalize the valuation report for Quoine India	0.50	683.00	341.50
Ossanlou,Nina Shehrezade	Manager	United States	9/24/2024	Non US Tax	Working with Mary and Sterling to upload Accounting Records to Sterling portal	0.60	551.00	330.60
Ossanlou,Nina Shehrezade	Manager	United States	9/24/2024	Non US Tax	Correspondence with EY Japan on new deliverables that has come into scope and timeline of delivery	0.70	551.00	385.70
Ossanlou,Nina Shehrezade	Manager	United States	9/24/2024	Non US Tax	Looking into FTX newest Org chart	0.40	551.00	220.40
Chang-Way,Amanda	Manager	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Way (ACM), T. Houareau (ACM),	0.20	551.00	110.20
Dugas,Annie	Manager	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Way (ACM), T. Houareau (ACM),	0.20	551.00	110.20
Faerber,Anna	Senior Manager	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Way (ACM), T. Houareau (ACM),	0.20	683.00	136.60
Bastienne,Oliver	Partner/Principal	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Way (ACM), T. Houareau (ACM),	0.20	866.00	173.20
Dugas, Tara	Senior	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Way (ACM), T. Houareau (ACM),	0.20	415.00	83.00
Houareau,Tina	Senior	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanlou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Way (ACM), T. Houareau (ACM),	0.20	415.00	83.00
Chang-Way,Amanda	Manager	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Dugas,Annie	Manager	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Oliver Bastienne (ACM)	0.30	551.00	165.30
Faerber,Anna	Senior Manager	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Prep – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Oliver Bastienne (ACM)	0.30	683.00	204.90
Bastienne,Oliver	Partner/Principal	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation – status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugas (ACM), Amanda Chang-Way (ACM), Anna Faerber (ACM), Annie Dugas (ACM), Oliver Bastienne (ACM)	0.30	866.00	259.80

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dugasse, Tara	Senior	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation -- status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
Houareau, Tina	Senior	Seychelles	9/24/2024	ACR Bookkeeping/ACR Statutory Reporting	Internal Preparation -- status update in regards to ongoing assignment - Attendees: Tina Hoareau (ACM), Tara Dugasse (ACM), Amanda Chang-Waye (ACM), Anna Faerber (ACM), Annie Dugasse (ACM), Oliver Bastienne (ACM)	0.30	415.00	124.50
MacLean, Corrie	Senior	United States	9/24/2024	Non US Tax	Prepare communications and deliverables template for non-US teams for outstanding 2024 deliverables and 2025 deliverables	2.20	415.00	913.00
Louie, Alexis P	Staff	United States	9/24/2024	US State and Local Tax	Creating draft instructions for the Virginia Registration Fee for FTX entity.	0.90	236.00	212.40
Van Scoyk, Aeron	Manager	United States	9/24/2024	US State and Local Tax	Revising California analysis -- California water's edge concept, interplay with combined return mechanics, and impact to California apportionment/sourcing.	2.40	551.00	1,322.40
Van Scoyk, Aeron	Manager	United States	9/24/2024	US State and Local Tax	Revising California analysis -- revising sourcing part to include treatment of foreign income inclusions and interaction with water's edge filing	2.30	551.00	1,267.30
Hall, Emily Melissa	Manager	United States	9/24/2024	US State and Local Tax	Initial preparation of New York unitary return in OneSource tax software.	3.90	551.00	2,148.90
Tong, Chia-Hui	Senior Manager	United States	9/24/2024	Project Management Office Transition	Prepare draft agenda for touch base with FTX CFO and CAO	0.90	683.00	614.70
Tong, Chia-Hui	Senior Manager	United States	9/24/2024	Project Management Office Transition	Finalize agenda for FTX touch base with CFO and CAO	0.60	683.00	409.80
Lowery, Kristie L	National Partner/Principal	United States	9/24/2024	Payroll Tax	Review of structure for trust and if a disputed claimants reserve will be utilized by Sullivan & Cromwell	1.60	1,040.00	1,664.00
Balassiano, Sarah	Staff	United States	9/24/2024	Non US Tax	9/24/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanolou, S. Balassiano	0.70	236.00	165.20
Ossanolou, Nina Shehrezade	Manager	United States	9/24/2024	Non US Tax	9/24/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanolou, S. Balassiano	0.70	551.00	385.70
Watkins, Michael	Managing Director	United States	9/24/2024	Non US Tax	9/24/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanolou, S. Balassiano	0.70	814.00	569.80
Choudary, Hira	Senior	United States	9/24/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.70	415.00	290.50
Ancona, Christopher	Manager	United States	9/24/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.70	551.00	385.70
Neziroski, David	Consultant	United States	9/24/2024	Fee/Employment Applications	Meeting to discuss the processing of the monthly fee application. EY Attendees: H. Choudary, C. Ancona, D. Neziroski	0.70	445.00	311.50
Ossanolou, Nina Shehrezade	Manager	United States	9/24/2024	Non US Tax	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	551.00	110.20
Choudary, Hira	Senior	United States	9/24/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.30	415.00	124.50
Hammon, David Lane	Senior Manager	United States	9/24/2024	Non US Tax	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	683.00	136.60
Scott, James	Client Serving Contractor JS	United States	9/24/2024	US Income Tax	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM),	0.20	600.00	120.00
MacLean, Corrie	Senior	United States	9/24/2024	Non US Tax	Meeting to review outstanding deliverables through November EY Attendees: C. MacLean, N. Ossanolou, S. Balassiano	0.90	415.00	373.50
Ossanolou, Nina Shehrezade	Manager	United States	9/24/2024	Non US Tax	Meeting to review outstanding deliverables through November EY Attendees: C. MacLean, N. Ossanolou, S. Balassiano	0.90	551.00	495.90

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tong,Chia-Hui	Senior Manager	United States	9/24/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.30	683.00	204.90
Ancona,Christopher	Manager	United States	9/24/2024	Transfer Pricing	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Tong, C. Ancona	0.30	551.00	165.30
Mistler,Brian M	Senior Manager	United States	9/24/2024	US Income Tax	Federal team weekly catchup to discuss key tax items for upcoming tax year EY Attendees: J. Berman, B. Mistler, R. Huang, E. Hall, J. Mensah, S. Balassiano	0.40	683.00	273.20
Huang,Ricki	Senior	United States	9/24/2024	US Income Tax	Federal team weekly catchup to discuss key tax items for upcoming tax year EY Attendees: J. Berman, B. Mistler, R. Huang, E. Hall, J. Mensah, S. Balassiano	0.40	415.00	166.00
Suzuki,Jason	Senior Manager	Japan	9/24/2024	Non US Tax	Quoine PTE - Weekly Check-in Call with Sullivan & Cromwell Sept 24, 2024 EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), S. Li (Alvarez & Marsal), D. Johnston (Alvarez & Marsal), H. Chambers (Alvarez & Marsal), E. Simpson (sullcrom), F. Ferdinandi (Sullivan and Cromwell),	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	9/24/2024	US Income Tax	Federal team weekly catchup to discuss key tax items for upcoming tax year EY Attendees: J. Berman, B. Mistler, R. Huang, E. Hall, J. Mensah, S. Balassiano	0.40	683.00	273.20
Balassiano,Sarah	Staff	United States	9/24/2024	Non US Tax	Federal team weekly catchup to discuss key tax items for upcoming tax year EY Attendees: J. Berman, B. Mistler, R. Huang, E. Hall, J. Mensah, S. Balassiano	0.40	236.00	94.40
MacLean,Corrie	Senior	United States	9/24/2024	Non US Tax	9/24/24: Weekly meeting with ACM to discuss the status of FTX Seychelles entities compliance. EY Attendees: C. MacLean, D. Hammon, J. Scott, N. Ossanolou Other Attendees: O. Bastienne (ACM), A. Faerber (ACM), A. Chang-Waye (ACM), T. Houareau (ACM).	0.20	415.00	83.00
Hall,Emily Melissa	Manager	United States	9/24/2024	US State and Local Tax	Federal team weekly catchup to discuss key tax items for upcoming tax year EY Attendees: J. Berman, B. Mistler, R. Huang, E. Hall, J. Mensah, S. Balassiano	0.40	551.00	220.40
Mensah,Josephine	Staff	United States	9/24/2024	US Income Tax	Federal team weekly catchup to discuss key tax items for upcoming tax year EY Attendees: J. Berman, B. Mistler, R. Huang, E. Hall, J. Mensah, S. Balassiano	0.40	236.00	94.40
Hammon,David Lane	Senior Manager	United States	9/24/2024	Non US Tax	9/24/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanolou, S. Balassiano	0.70	683.00	478.10
MacLean,Corrie	Senior	United States	9/24/2024	Non US Tax	9/24/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, M. Watkins, N. Ossanolou, S. Balassiano	0.70	415.00	290.50
Davis,Christine	Manager	United States	9/24/2024	US Income Tax	Discuss liquidation trust and supplemental remission fund EY Attendees: C. Davis, D. Bailey, A. Sargent, A. Dubroff, M. Stevens, J. Blank	0.60	551.00	330.60
Dubroff,Andy	Managing Director	United States	9/24/2024	Tax Advisory	Discuss liquidation trust and supplemental remission fund EY Attendees: C. Davis, D. Bailey, A. Sargent, A. Dubroff, M. Stevens, J. Blank	0.60	814.00	488.40
Stevens,Matthew Aaron	National Partner/Principal	United States	9/24/2024	US International Tax	Discuss liquidation trust and supplemental remission fund EY Attendees: C. Davis, D. Bailey, A. Sargent, A. Dubroff, M. Stevens, J. Blank	0.60	1,040.00	624.00
Bailey,Doug	Partner/Principal	United States	9/24/2024	Tax Advisory	Discuss liquidation trust and supplemental remission fund EY Attendees: C. Davis, D. Bailey, A. Sargent, A. Dubroff, M. Stevens, J. Blank	0.60	866.00	519.60
Sargent,Amy Johannah	Managing Director	United States	9/24/2024	US International Tax	Discuss liquidation trust and supplemental remission fund EY Attendees: C. Davis, D. Bailey, A. Sargent, A. Dubroff, M. Stevens, J. Blank	0.60	814.00	488.40
Mistler,Brian M	Senior Manager	United States	9/24/2024	US Income Tax	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	683.00	341.50
Hammon,David Lane	Senior Manager	United States	9/24/2024	Non US Tax	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	683.00	341.50
Tong,Chia-Hui	Senior Manager	United States	9/24/2024	Project Management Office Transition	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	683.00	341.50
Balassiano,Sarah	Staff	United States	9/24/2024	Non US Tax	Meeting to review outstanding deliverables through November EY Attendees: C. MacLean, N. Ossanolou, S. Balassiano	0.90	236.00	212.40

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Manager	United States	9/24/2024	Transfer Pricing	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	551.00	275.50
Berman,Jake	Senior Manager	United States	9/24/2024	US Income Tax	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	683.00	341.50
Scott,James	Client Serving Contractor JS	United States	9/24/2024	US Income Tax	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	600.00	300.00
Lowery,Kristie L	National Partner/Principal	United States	9/24/2024	Payroll Tax	Meeting with FTX leadership to discuss progress, status, and action items. EY Attendees: C. Ancona, C. Tong, B. Mistler, D. Hammon, J. Berman, J. Scott, K. Lowery Other Attendees: K. Schultea (FTX), M. Cilia (FTX).	0.50	1,040.00	520.00
Gorman,Doug	Manager	United States	9/24/2024	Technology	Review Power BI for new requirements to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/24/2024	Technology	Update Power BI for new requirements to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Cushner,Sam	Manager	United States	9/24/2024	US International Tax	Review of estimates workbooks for Alameda TR Systems S. de R. L.	0.60	551.00	330.60
Cushner,Sam	Manager	United States	9/24/2024	US International Tax	Review of estimates workbooks for Cottonwood Technologies Ltd. (FKA Dwinelle Hall)	0.50	551.00	275.50
Cushner,Sam	Manager	United States	9/24/2024	US International Tax	Review of estimates workbooks for FTX Digital Holdings (Singapore) Pte. Ltd.	0.50	551.00	275.50
Cushner,Sam	Manager	United States	9/24/2024	US International Tax	Review of estimates workbooks for FTX Equity Record Holdings	0.60	551.00	330.60
Davis,Christine	Manager	United States	9/24/2024	US Income Tax	Review and analyze background information regarding liquidating trust	2.50	551.00	1,377.50
Davis,Christine	Manager	United States	9/24/2024	US Income Tax	Draft correspondence with summary questions for bankruptcy attorneys	1.10	551.00	606.10
Mensah,Josephine	Staff	United States	9/24/2024	US Income Tax	Federal Compliance - continue reviewing Q4 estimates workbook prepared	2.10	236.00	495.60
Mensah,Josephine	Staff	United States	9/24/2024	US International Tax	International Tax - continued preparing workpapers for Q4 estimates upon receipt of new support	2.30	236.00	542.80
Chen,Zhu En	Staff	United States	9/24/2024	US International Tax	Preparing Income Inclusions workpaper for FTX Trading entity	2.30	236.00	542.80
Chen,Zhu En	Staff	United States	9/24/2024	US International Tax	Preparing Income Inclusions workpaper for FTX Trinity entity	2.20	236.00	519.20
Chen,Zhu En	Staff	United States	9/24/2024	US International Tax	Preparing Income Inclusions workpaper for FTX GG Trading entity	0.60	236.00	141.60
Chen,Zhu En	Staff	United States	9/24/2024	US International Tax	Preparing Income Inclusions workpaper for FTX Killarney entity	0.90	236.00	212.40
Dubroff,Andy	Managing Director	United States	9/24/2024	Tax Advisory	Review updated income inclusion; discuss w/Dbailey re: same	1.00	814.00	814.00
French,Jake	Manager	United States	9/24/2024	US International Tax	Reviewed changes in account data from year over year	1.50	551.00	826.50
Choque,Steven	Staff	United States	9/24/2024	US International Tax	Q4 FTX A. Research KK Workpaper Set-up	2.80	236.00	660.80
Choque,Steven	Staff	United States	9/24/2024	US International Tax	Q4 FTX GLOBAL SERVICES Workpaper Set-up	2.20	236.00	519.20
Zhuo,Melody	Senior	United States	9/24/2024	US International Tax	FTX international tax compliance - workpaper review	2.90	415.00	1,203.50
Zhuo,Melody	Senior	United States	9/24/2024	US International Tax	FTX international tax compliance - info requests	2.10	415.00	871.50
Berman,Jake	Senior Manager	United States	9/24/2024	US Income Tax	Reviewing initial draft of estimated tax calculations for Q4 of 10/31/24 tax year	0.10	683.00	68.30
Massengill,Clint	Managing Director	United States	9/24/2024	US Income Tax	Research tax technical issues related to grantor trusts	0.60	814.00	488.40
Feliciano,Christopher	Staff	United States	9/24/2024	US Income Tax	Fixing extension calculations for entities	1.20	236.00	283.20
Bailey,Doug	Partner/Principal	United States	9/24/2024	Tax Advisory	Additional work related to the supplemental remission fund mechanics	2.90	866.00	2,511.40
Katelas,Andreas	Manager	United States	9/24/2024	Tax Advisory	Update internal issues tracker for the latest updates	1.20	551.00	661.20
Bruno,Hannah	Staff	United States	9/24/2024	Value Added Tax	Correspond with local teams to follow up on status of Q3 deliverables	1.80	236.00	424.80
Porto,Michael	Senior Manager	United States	9/24/2024	Technology	IO Strip comparison and analyses for Interest Rate	2.00	683.00	1,366.00
Haas,Zach	Senior Manager	United States	9/25/2024	US Income Tax	BST Scheduling for upcoming season - enter and submit hours for upcoming season	0.30	683.00	204.90
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Gathering information and documentation such as, TB, IC payment, tax information's after the request of M. Zhuo (EY) and providing her.	3.90	236.00	920.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the request received from M. Zhuo (EY) and providing A. Geisler (EY) with the instructions in order to respond to this request	0.40	551.00	220.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH - Review of the request received from M. Zhuo (EY) and providing A. Geisler (EY) with the instructions in order to respond to this request	0.40	551.00	220.40
Bouza,Victor	Manager	Switzerland/Lichtenstein	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH - Review of the request received from M. Zhuo (EY) and providing A. Geisler (EY) with the instructions in order to respond to this request	0.20	551.00	110.20

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Pastrikou,Eleni	Senior	Cyprus	9/25/2024	Value Added Tax	Extract of a VAT statement of account of the FTX Crypto from the TFA portal of the Tax Authorities so as to identify any outstanding balances and ensure alignment with company's TBs	0.50	415.00	207.50
Kyriakides,Stavros	Senior Manager	Cyprus	9/25/2024	Information Reporting	Gathering information and providing responses to central team requests regarding FTX Crypto, FTX EMEA & Innovatia Ltd for the period 1/11/23-31/07/24	1.20	683.00	819.60
Socratous,Christoforos	Partner/Principal	Cyprus	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of information gathered and of the draft response to central team requests regarding FTX Crypto, FTX EMEA & Innovatia Ltd for the period 1/11/23-31/07/24	0.40	866.00	346.40
Charalambous,Chrysanthos	Staff	Cyprus	9/25/2024	Information Reporting	Gathering information and providing responses to central team requests regarding FTX Crypto, FTX EMEA & Innovatia Ltd for the period 1/11/23-31/07/24	1.80	236.00	424.80
Tsikouris,Anastasios	Manager	Cyprus	9/25/2024	Non US Tax	Tax Manager's input for providing the responses to central team requests regarding FTX Crypto, FTX EMEA & Innovatia Ltd for the period 1/11/23-31/07/24	1.10	551.00	606.10
Liassides,Petros	Partner/Principal	Cyprus	9/25/2024	Non US Tax	Tax Partner's review of information gathered and of the draft response to central team requests regarding FTX Crypto, FTX EMEA & Innovatia Ltd for the period 1/11/23-31/07/24	0.40	866.00	346.40
poloner,seth	Managing Director	United States	9/25/2024	Information Reporting	Consider SRF and DOF issues	0.40	814.00	325.60
poloner,seth	Managing Director	United States	9/25/2024	Information Reporting	Email corresp.re characterization of transfers	0.20	814.00	162.80
Steiner,Jan	Staff	Switzerland/Lichtenstein	9/25/2024	Non US Tax	FTX Switzerland GmbH/ Withdrawal of Power of Attorney by cantonal tax authorities Schwyz and Appenzell Ausserrhoden	0.20	236.00	47.20
Oyetunde,Oyebode	Manager	United States	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Coordinating with EY Switzerland and drafting emails to prepare accounting entries for FTX Europe AG relating to sale of the Europe Subsidiaries	2.00	551.00	1,102.00
Oyetunde,Oyebode	Manager	United States	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of management accounts of FTX Europe AG for January - August 2024	2.00	551.00	1,102.00
Suzuki,Jason	Senior Manager	Japan	9/25/2024	Non US Tax	Working time preparation for Quoine India board of directors, AGM	0.60	683.00	409.80
Suzuki,Jason	Senior Manager	Japan	9/25/2024	Non US Tax	Respond to EYUS query for tax compliance information for transfer pricing	0.70	683.00	478.10
Sakaguchi,Masato	Senior	Japan	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting	1.30	415.00	539.50
Sakaguchi,Masato	Senior	Japan	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Making payment application of invoices addressed to FTX Japan Holdings about legal fee / Payment instruction to a person in charge	1.60	415.00	664.00
Sakaguchi,Masato	Senior	Japan	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation / Approve of beneficiary registration in Western Alliance Banking system	0.80	415.00	332.00
Mizutani,Rie	Manager	Japan	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	Work to follow up Quoine PTE 2022 financial statements	0.30	551.00	165.30
Hammon,David Lane	Senior Manager	United States	9/25/2024	Non US Tax	Correspondences regarding the requirements for the FTX Seychelles entities to keep accounting records at their registered office in Seychelles	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/25/2024	Non US Tax	Correspondences regarding the compliance obligations needing to be completed prior to being able to liquidate the FTX foreign entities.	0.30	683.00	204.90
Ossanolou,Nina Shehrezade	Manager	United States	9/25/2024	Non US Tax	Review of HK tax package provided by Tricor	1.00	551.00	551.00
Ossanolou,Nina Shehrezade	Manager	United States	9/25/2024	Non US Tax	Exporting the deliverables coming due through November and reviewing them before sending status update requests	1.00	551.00	551.00
MacLean,Corrie	Senior	United States	9/25/2024	Non US Tax	Compile list of non-US deliverables to be completed in calendar year 2025 for the new contracting	3.30	415.00	1,369.50
Bost,Anne	Managing Director	United States	9/25/2024	Transfer Pricing	Review India transitions issues	0.50	814.00	407.00
Van Scoyk,Aeron	Manager	United States	9/25/2024	US State and Local Tax	Reviewing suggested analysis revision by W. Bieganski (EY).	0.30	551.00	165.30
Hall,Emily Melissa	Manager	United States	9/25/2024	US State and Local Tax	Continue drafting New York unitary return.	0.80	551.00	440.80
Ancona,Christopher	Manager	United States	9/25/2024	Project Management Office Transition	Review and edits to the October stakeholder reporting package	1.60	551.00	881.60
Ancona,Christopher	Manager	United States	9/25/2024	Project Management Office Transition	Edits to dashboards in One Source Methodology after latest updates on tax compliance status	1.30	551.00	716.30
Ancona,Christopher	Manager	United States	9/25/2024	Project Management Office Transition	Correspondence with EY workstreams regarding open items on upcoming tax compliance deliverables	0.70	551.00	385.70
Ancona,Christopher	Manager	United States	9/25/2024	Project Management Office Transition	Edits to slide deck materials for latest workstream status updates	1.00	551.00	551.00
Lowery,Kristie L	National Partner/Principal	United States	9/25/2024	Payroll Tax	Research of characterization of transfer of assets in the Disputed Claims Reserve without a Disputed Ownership Fund election and treatment as held by the Trust subject to the obligations associated with the disputed claims. How income from assets would be allocated to the residual trust interests.	2.80	1,040.00	2,912.00
Buduguntae,Shashanka	Partner/Principal	India	9/25/2024	Non US Tax	Call with EY India tax team on the valuation considerations used by EY India valuation team. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu. T. H. Madarasi, R. Mukesh	0.50	866.00	433.00
Sakaguchi,Masato	Senior	Japan	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to share working information and discuss about necessary PC issue for work, Quoine PTE FY2022 financial statements and Quoine PTE daily cash flow EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.30	415.00	539.50

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Suzuki,Jason	Senior Manager	Japan	9/25/2024	Non US Tax	EY internal meeting to share working information and discuss about necessary PC issue for work, Quoine PTE FY2022 financial statements and Quoine PTE daily cash flow EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.30	683.00	887.90
Mizutani,Rie	Manager	Japan	9/25/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to share working information and discuss about necessary PC issue for work, Quoine PTE FY2022 financial statements and Quoine PTE daily cash flow EY Attendees: J. Suzuki, R. Mizutani, M. Sakaguchi	1.30	551.00	716.30
Balassiano,Sarah	Staff	United States	9/25/2024	Non US Tax	Meeting to finalize communications for deliverables to be completed in calendar year 2025 for all non-US workstreams. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	0.80	236.00	188.80
R,Mukesh	Senior	India	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: Mukesh. R, A. Mehta, Venkateswarlu. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, Bharath. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan),	1.40	415.00	581.00
Madrasi,Hussain	Senior Manager	India	9/25/2024	Non US Tax	Call with EY India tax team on the valuation considerations used by EY India valuation team. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu. T, H. Madarasi, R. Mukesh	0.50	683.00	341.50
Buduguntae,Shashanka	Partner/Principal	India	9/25/2024	Non US Tax	Preparatory discussion on issues impacting the valuation of Quoine India shares, and other aspects prior to meeting with the FTX Management EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.50	866.00	433.00
Suzuki,Jason	Senior Manager	Japan	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: A. Mehta, S. Buduguntae, V.T, H. Madarasi, D. Hammon, J. Suzuki, M.R. EY Attendees: M. R, A. Mehta, V. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, B. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan),	1.40	683.00	956.20
Hammon,David Lane	Senior Manager	United States	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: A. Mehta, S. Buduguntae, V.T, H. Madarasi, D. Hammon, J. Suzuki, M.R. EY Attendees: M. R, A. Mehta, V. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, B. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan),	1.40	683.00	956.20
Huang,Ricki	Senior	United States	9/25/2024	US Income Tax	Discussion around updated digital tax asset analysis for 10/31/24 after receiving additional information on future trades EY Attendees: J. Berman, B. Mistler, D. Gorman, R. Huang	0.30	415.00	124.50
B,Bharath	Senior	India	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu. T, H. Madarasi, D. Hammon, J. Suzuki, R. Mukesh. EY Attendees: R. Mukesh, A. Mehta, Venkateswarlu. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, B. Bharath. Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan)	1.40	415.00	581.00
T,Venkateswarlu	Senior Manager	India	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: Mukesh. R, A. Mehta, Venkateswarlu. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, Bharath. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan),	1.40	683.00	956.20
Mehta,Amish	Partner/Principal	India	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu. T, H. Madarasi, D. Hammon, J. Suzuki, Mukesh. R, Bharath. B Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan),	1.40	866.00	1,212.40

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Buduguntae,Shashanka	Partner/Principal	India	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu T, H. Madarasi, D. Hammon, J. Suzuki, R. Mukesh. EY Attendees: R. Mukesh, A. Mehta, Venkateswarlu. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, B. Bharath. Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan)	1.40	866.00	1,212.40
Madrasi,Hussain	Senior Manager	India	9/25/2024	Non US Tax	Call with S&C, Khaitan, EY US and client for discussing the valuation arrived by EY India valuation team for Quoine India Private Limited and questions on valuation considerations. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu. T, H. Madarasi, D. Hammon, J. Suzuki, Mukesh. R. EY Attendees: R. Mukesh, A. Mehta, Venkateswarlu. T, H. Madrasi, S. Buduguntae, D. Hammon, J. Suzuki, B. Bharath. Other Attendees: A. Courroy (Sullerom), F. Ferdinandi (Sullivan and Cromwell), D. Dutta (khaitanco), M. Cilia (FTX), B. Spitz (Quoine Japan)	1.40	683.00	956.20
Mistler,Brian M	Senior Manager	United States	9/25/2024	US Income Tax	Federal team catchup to discuss upcoming roles and responsibilities for 10/31/24 tax year EY Attendees: J. Berman, B. Mistler, S. Balassiano, R. Huang	0.30	683.00	204.90
Balassiano,Sarah	Staff	United States	9/25/2024	Non US Tax	Federal team catchup to discuss upcoming roles and responsibilities for 10/31/24 tax year EY Attendees: J. Berman, B. Mistler, S. Balassiano, R. Huang	0.30	236.00	70.80
Suzuki,Jason	Senior Manager	Japan	9/25/2024	Non US Tax	Quoine India Board of Directors meeting EY Attendees: J. Suzuki Other Attendees: B. Spitz (Quoine Japan),	0.50	683.00	341.50
Berman,Jake	Senior Manager	United States	9/25/2024	US Income Tax	Federal team catchup to discuss upcoming roles and responsibilities for 10/31/24 tax year EY Attendees: J. Berman, B. Mistler, S. Balassiano, R. Huang	0.30	683.00	204.90
Mistler,Brian M	Senior Manager	United States	9/25/2024	US Income Tax	Discussion around updated digital tax asset analysis for 10/31/24 after receiving additional information on future trades EY Attendees: J. Berman, B. Mistler, D. Gorman, R. Huang	0.30	683.00	204.90
Gorman,Doug	Manager	United States	9/25/2024	Technology	Discussion around updated digital tax asset analysis for 10/31/24 after receiving additional information on future trades EY Attendees: J. Berman, B. Mistler, D. Gorman, R. Huang	0.30	551.00	165.30
Huang,Ricki	Senior	United States	9/25/2024	US Income Tax	Federal team catchup to discuss upcoming roles and responsibilities for 10/31/24 tax year EY Attendees: J. Berman, B. Mistler, S. Balassiano, R. Huang	0.30	415.00	124.50
Berman,Jake	Senior Manager	United States	9/25/2024	US Income Tax	Discussion around updated digital tax asset analysis for 10/31/24 after receiving additional information on future trades EY Attendees: J. Berman, B. Mistler, D. Gorman, R. Huang	0.30	683.00	204.90
Madrasi,Hussain	Senior Manager	India	9/25/2024	Non US Tax	Preparatory discussion on issues impacting the valuation of Quoine India shares, and other aspects prior to meeting with the FTX Management EY Attendees: S. Buduguntae, H. Madrasi, B. Bharath	0.50	683.00	341.50
MacLean,Corrie	Senior	United States	9/25/2024	Non US Tax	Meeting to finalize communications for deliverables to be completed in calendar year 2025 for all non-US workstreams. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	0.80	415.00	332.00
Hammon,David Lane	Senior Manager	United States	9/25/2024	Non US Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	683.00	136.60
McComber,Donna	National Partner/Principal	United States	9/25/2024	Transfer Pricing	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	1,040.00	208.00
Hammon,David Lane	Senior Manager	United States	9/25/2024	Non US Tax	Meeting to finalize communications for deliverables to be completed in calendar year 2025 for all non-US workstreams. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	0.80	683.00	546.40
R,Mukesh	Senior	India	9/25/2024	Non US Tax	Call with EY India tax team on the valuation considerations used by EY India valuation team. EY attendees: A. Mehta, Mukesh. R, A. Mehta, Venkateswarlu. T, H. Madrasi, S. Buduguntae	0.50	415.00	207.50
Ancona,Christopher	Manager	United States	9/25/2024	Transfer Pricing	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.20	551.00	110.20
Ossanolou,Nina Shehrezade	Manager	United States	9/25/2024	Non US Tax	Meeting to finalize communications for deliverables to be completed in calendar year 2025 for all non-US workstreams. EY Attendees: C. MacLean, D. Hammon, N. Ossanolou, S. Balassiano	0.80	551.00	440.80

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For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	9/25/2024	US International Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	866.00	173.20
Watkins, Michael	Managing Director	United States	9/25/2024	Non US Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	814.00	162.80
Ossanolou, Nina Shehrezade	Manager	United States	9/25/2024	Non US Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	551.00	110.20
Balassiano, Sarah	Staff	United States	9/25/2024	Non US Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	236.00	47.20
Cushner, Sam	Manager	United States	9/25/2024	US International Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	551.00	110.20
Zhuo, Melody	Senior	United States	9/25/2024	US International Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	415.00	83.00
MacLean, Corrie	Senior	United States	9/25/2024	Non US Tax	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	415.00	83.00
Bost, Anne	Managing Director	United States	9/25/2024	Transfer Pricing	9/25/24: Weekly meeting with EY workstreams to discuss updates and next steps regarding FTX foreign entities. EY Attendees: C. MacLean, A. Bost, S. Cushner, S. Balassiano, N. Ossanolou, M. Watkins, M. Zhuo, L. Lovelace, D. McComber, D. Hammon	0.20	814.00	162.80
Bost, Anne	Managing Director	United States	9/25/2024	Transfer Pricing	Meeting to discuss scope for 2024 TP compliance EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	814.00	407.00
McComber, Donna	National Partner/Principal	United States	9/25/2024	Transfer Pricing	Meeting to discuss scope for 2024 TP compliance EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	1,040.00	520.00
Bieganski, Walter	Client Serving Contractor WB	United States	9/25/2024	US State and Local Tax	Internal call to discuss trust instrument and state and local tax implications. EY Attendees: E. Hall, D. Bailey, J. Scott, M. Musano, T. Shea, W. Bieganski	0.40	200.00	80.00
Katsnelson, David	Senior Manager	United States	9/25/2024	Transfer Pricing	Meeting to discuss scope for 2024 TP compliance EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	683.00	341.50
Choudary, Hira	Senior	United States	9/25/2024	Project Management Office Transition	PMO Catch-up EY Attendees: H. Choudary, C. Ancona	0.20	415.00	83.00
B, Bharath	Senior	India	9/25/2024	Non US Tax	Preparatory discussion on issues impacting the valuation of Quoine India shares, and other aspects prior to meeting with the FTX Management EY Attendees: S. Buduguntae, H. Madras, B. Bharath	0.50	415.00	207.50
Di Stefano, Giulia	Senior	United States	9/25/2024	Transfer Pricing	Meeting to discuss scope for 2024 TP compliance EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	415.00	207.50
Billings, Phoebe	Manager	United States	9/25/2024	Transfer Pricing	Meeting to discuss scope for 2024 TP compliance EY Attendees: D. Katsnelson, A. Bost, D. McComber, G. Stefano, P. Billings	0.50	551.00	275.50
Hall, Emily Melissa	Manager	United States	9/25/2024	US State and Local Tax	Internal call to discuss trust instrument and state and local tax implications. EY Attendees: E. Hall, D. Bailey, J. Scott, M. Musano, T. Shea, W. Bieganski	0.40	551.00	220.40
T, Venkateswarlu	Senior Manager	India	9/25/2024	Non US Tax	Call with EY India tax team on the valuation considerations used by EY India valuation team. EY attendees: A. Mehta, S. Buduguntae, Mukesh. R., A. Mehta, Venkateswarlu. T, H. Madras, S. Buduguntae	0.50	683.00	341.50
Mehta, Amish	Partner/Principal	India	9/25/2024	Non US Tax	Call with EY India tax team on the valuation considerations used by EY India valuation team. EY attendees: A. Mehta, S. Buduguntae, Venkateswarlu. T, H. Madras, Mukesh. R	0.50	866.00	433.00
Bailey, Doug	Partner/Principal	United States	9/25/2024	Tax Advisory	Internal call to discuss trust instrument and state and local tax implications. EY Attendees: E. Hall, D. Bailey, J. Scott, M. Musano, T. Shea, W. Bieganski	0.40	866.00	346.40
Shea JR, Thomas M	Partner/Principal	United States	9/25/2024	US Income Tax	Internal call to discuss trust instrument and state and local tax implications. EY Attendees: E. Hall, D. Bailey, J. Scott, M. Musano, T. Shea, W. Bieganski	0.40	866.00	346.40
Musano, Matthew Albert	Senior Manager	United States	9/25/2024	US State and Local Tax	Internal call to discuss trust instrument and state and local tax implications. EY Attendees: E. Hall, D. Bailey, J. Scott, M. Musano, T. Shea, W. Bieganski	0.40	683.00	273.20
Scott, James	Client Serving Contractor JS	United States	9/25/2024	US Income Tax	Internal call to discuss trust instrument and state and local tax implications. EY Attendees: E. Hall, D. Bailey, J. Scott, M. Musano, T. Shea, W. Bieganski	0.40	600.00	240.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Gorman,Doug	Manager	United States	9/25/2024	Technology	Prepare report for new SQL code new requirements to extend calculations to additional years (with revisions) to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	3.70	551.00	2,038.70
Cushman,Sam	Manager	United States	9/25/2024	US International Tax	Review of estimates workbooks for FTX Japan Services KK	0.50	551.00	275.50
Cushman,Sam	Manager	United States	9/25/2024	US International Tax	Review of estimates workbooks for FTX Products (Singapore) Pte. Ltd.	0.60	551.00	330.60
Cushman,Sam	Manager	United States	9/25/2024	US International Tax	Review of estimates workbooks for FTX Property Holdings Ltd.	0.30	551.00	165.30
Cushman,Sam	Manager	United States	9/25/2024	US International Tax	Review of estimates workbooks for FTX Services Solutions Ltd.	0.70	551.00	385.70
Davis,Christine	Manager	United States	9/25/2024	US Income Tax	Revise correspondence with summary questions for bankruptcy attorneys in accordance with Sub C team recommendations; review and respond to correspondence from D. Bailey regarding summary questions for bankruptcy attorneys	0.70	551.00	385.70
Mensah,Josephine	Staff	United States	9/25/2024	US International Tax	International Tax - further work preparing workpapers for Q4 estimates upon receipt of new support	2.20	236.00	519.20
Chen,Zhu En	Staff	United States	9/25/2024	US International Tax	Continuing preparing Income Inclusions for FTX Killarney entity	0.50	236.00	118.00
Chen,Zhu En	Staff	United States	9/25/2024	US International Tax	Continuing preparing Income Inclusions for FTX Trinity entity	0.70	236.00	165.20
Chen,Zhu En	Staff	United States	9/25/2024	US International Tax	Updating Income Inclusions workpaper for FTX Trading entity	0.80	236.00	188.80
Choque,Steven	Staff	United States	9/25/2024	US International Tax	Q4 FTX EQUITY RECORD HOLDINGS Workpaper Set-up	1.20	236.00	283.20
Mok,Wan Ling	Staff	United States	9/25/2024	US International Tax	Prepared assigned Q3 Estimate TBs	3.40	236.00	802.40
Yang,Rachel Sim	Senior Manager	United States	9/25/2024	US International Tax	Review of ty21 spas	1.60	683.00	1,092.80
Zhuo,Melody	Senior	United States	9/25/2024	US International Tax	FTX international tax compliance - client communication	2.80	415.00	1,162.00
Berman,Jake	Senior Manager	United States	9/25/2024	US Income Tax	Continued review of initial draft of estimated tax calculations for Q4 of 10/31/24 tax year	1.30	683.00	887.90
Berman,Jake	Senior Manager	United States	9/25/2024	US Income Tax	Reviewing 1st batch of digital tax asset analysis post changes made for latest trades	1.90	683.00	1,297.70
Scott,James	Client Serving Contractor JS	United States	9/25/2024	US Income Tax	Review of Trust Instrument provisions for federal tax purposes	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	9/25/2024	Non US Tax	Analysis of India tax considerations related to wind-down	0.60	600.00	360.00
Massengill,Clint	Managing Director	United States	9/25/2024	US Income Tax	Emails with David Hariton, Lauren Lovelace, Thomas Shea, Doug Bailey, James Scott, Kristie Lowery, Jake Berman, Arthur Pfaff, Matthew Stevens, and Tara Ferris regarding tax technical issues related to liquidating trust	0.80	814.00	651.20
McGee,Liz	Senior Manager	United States	9/25/2024	IRS Audit Matters	Review notices; revise response	0.60	683.00	409.80
Bailey,Doug	Partner/Principal	United States	9/25/2024	Tax Advisory	Research into historical treatment of disputed ownership funds	3.70	866.00	3,204.20
Perez,Ellen Joy	Senior	Gibraltar	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX (Gibraltar) Ltd: Preparation of trial balance from 01 October to 31 July 2024 as requested by EY US team	1.00	415.00	415.00
Perez,Ellen Joy	Senior	Gibraltar	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd: Preparation of trial balance from 01 October to 31 July 2024 as requested by EY US team	2.00	415.00	830.00
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of a DRAFT by e-mail to a request from O. Oyetunde (EY) for the confirmation regarding the sales of Swiss subsidiaries and asks to compiling the Profit and Loss statement for the period January 1 to August 31, 2024 for the review of V. Bouza (EY).	0.60	236.00	141.60
Geisler,Arthur	Staff	Switzerland/Lichtenstein	9/26/2024	Value Added Tax	Preparation of a DRAFT e-mail to ask A. Giovanoli (Matrixx) for an update regarding the VAT return after a request from H. Bruno (EY) for the review of V. Bouza (EY).	0.30	236.00	70.80
Leston,Juan	Partner/Principal	Switzerland/Lichtenstein	9/26/2024	Value Added Tax	FTX Europe AG - VAT status follow up regarding the Q224 return and review of the email prepared by A. Geisler (EY)	0.30	866.00	259.80
Papachristodoulou,Elpida	Senior Manager	Cyprus	9/26/2024	Value Added Tax	VAT review of TBs of FTX Crypto and FTX EMEA for the period 01/11/2023 - 31/07/2024 to identify Cypriot VAT obligations and comment on correct accounting of accrued VAT penalties, VAT liabilities and VAT payments performed	1.80	683.00	1,229.40
Kyriakides,Stavros	Senior Manager	Cyprus	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	High level review of Innovatia Ltd creation in our accounting system so as to import 2020 balances and proceed with preparation of 2021 TB	0.20	683.00	136.60
Michael,Yiannis	Senior	Cyprus	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Creating Innovatia Ltd in our accounting system so as to import 2020 balances and proceed with preparation of 2021 TB	0.60	415.00	249.00
poloner,seth	Managing Director	United States	9/26/2024	Information Reporting	Email corresp. re disputed claims	0.10	814.00	81.40
Asim,Malik Umer	Senior	United States	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of deliverables status in OGM and follow up with teams to provide tentative due dates and mark the deliverables as complete	0.60	415.00	249.00
Suzuki,Jason	Senior Manager	Japan	9/26/2024	Non US Tax	Email correspondence related to the scope of clone softledger accounting system	0.50	683.00	341.50
Suzuki,Jason	Senior Manager	Japan	9/26/2024	Non US Tax	Prepare response to outstanding historical goods and services tax issue requested by Quoine PTE external advisor Tricor	1.50	683.00	1,024.50

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Sakaguchi,Masato	Senior	Japan	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	On receipt from A&M request, Confirmation of access right to the payroll folders to former FTX Japan KK period data and Quoine PTE data or whether we can grant the right to A&M	0.40	415.00	166.00
Sakaguchi,Masato	Senior	Japan	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Search for the data of Quoine PTE salary data from April to Oct 2022 and provide A&M with the data through data sharing system	0.70	415.00	290.50
Sakaguchi,Masato	Senior	Japan	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Confirmation of Quoine PTE crypto user balance data / the file password sharing with the accounting firm of Quoine PTE	0.30	415.00	124.50
B,Bharath	Senior	India	9/26/2024	Non US Tax	Preparation of applications for India Tax Registrations (PAN & TAN for FTX Japan KK) basis details provided by S&C over email	1.70	415.00	705.50
B,Bharath	Senior	India	9/26/2024	Non US Tax	Preparation of applications for India Tax Registrations (PAN & TAN for FTX Japan Holdings KK) basis details provided by S&C over email	1.70	415.00	705.50
B,Bharath	Senior	India	9/26/2024	Non US Tax	Drafting of email listing down the execution instructions for India tax registration applications of FTX Japan and FTX Japan Holdings	0.80	415.00	332.00
Buduguntae,Shashanka	Partner/Principal	India	9/26/2024	Non US Tax	Review of email listing down the implications of completing the transfer of shares in Quoine India without waiting for the India tax registrations	0.10	866.00	86.60
Madras, Hussain	Senior Manager	India	9/26/2024	Non US Tax	Preparation of email listing down the implications of completing the transfer of shares in Quoine India without waiting for the India tax registrations	0.60	683.00	409.80
Madras, Hussain	Senior Manager	India	9/26/2024	Non US Tax	Review of applications for India Tax Registrations (PAN & TAN for FTX Japan KK) basis details provided by S&C over email	1.10	683.00	751.30
Madras, Hussain	Senior Manager	India	9/26/2024	Non US Tax	Review of applications for India Tax Registrations (PAN & TAN for FTX Japan Holdings KK) basis details provided by S&C over email	1.10	683.00	751.30
Madras, Hussain	Senior Manager	India	9/26/2024	Non US Tax	Review of email listing down the execution instructions for India tax registration applications of FTX Japan and FTX Japan Holdings	0.10	683.00	68.30
Watkins, Michael	Managing Director	United States	9/26/2024	Non US Tax	Reviewing email communication to local EY teams	0.30	814.00	244.20
Allen, Jennifer Michelle	Staff	United States	9/26/2024	Non US Tax	GTPw - Demo application to US central team	0.40	236.00	94.40
Hammon, David Lane	Senior Manager	United States	9/26/2024	Non US Tax	Correspondences regarding the draft valuation report required for the share transfer of Quoine India.	0.40	683.00	273.20
Hammon, David Lane	Senior Manager	United States	9/26/2024	Non US Tax	Correspondences concerning the requirement for the FTX Seychelles to store copies of accounting records at their registered office in Seychelles.	0.30	683.00	204.90
Hammon, David Lane	Senior Manager	United States	9/26/2024	Non US Tax	Review of status updates concerning indirect tax filings of the FTX foreign entities to be included in the monthly stakeholder report for FTX's CFO.	0.30	683.00	204.90
Hammon, David Lane	Senior Manager	United States	9/26/2024	Non US Tax	Correspondences concerning the compliance obligations needing to be completed prior to being able to liquidate the FTX foreign entities.	1.30	683.00	887.90
Ossanlou, Nina Shehrezade	Manager	United States	9/26/2024	Non US Tax	Review of high levels comments provided by S&C in regards to the Quoine India	0.80	551.00	440.80
Ossanlou, Nina Shehrezade	Manager	United States	9/26/2024	Non US Tax	Finalization of the communications to be sent to all EY local teams for deliverables to be completed in calendar year 2025 for all non-US workstreams	0.50	551.00	275.50
MacLean, Corrie	Senior	United States	9/26/2024	Non US Tax	Review upcoming October and November deliverables and communication to local teams regarding the status	3.50	415.00	1,452.50
Di Stefano, Giulia	Senior	United States	9/26/2024	Transfer Pricing	Drafted and submitted email to team members on pending items	0.40	415.00	166.00
Billings, Phoebe	Manager	United States	9/26/2024	Transfer Pricing	Populating status tracking information for country-by-country reporting outstanding deliverables	2.30	551.00	1,267.30
Bost, Anne	Managing Director	United States	9/26/2024	Transfer Pricing	Review Japanese transition package	1.90	814.00	1,546.60
Frapolly, Brody	Senior	United States	9/26/2024	Transfer Pricing	Creating Due Diligence PSM for India	2.30	415.00	954.50
Inker, Brian	Senior	United States	9/26/2024	Transfer Pricing	Email/teams correspondences on outstanding deliverables and FY24 scope	0.40	415.00	166.00
Bieganski, Walter	Client Serving Contractor WB	United States	9/26/2024	US State and Local Tax	Additional review of analysis addressing state tax implications of transfer of assets to the trust	0.50	200.00	100.00
Hall, Emily Melissa	Manager	United States	9/26/2024	US State and Local Tax	Initial drafting New York City unitary workpaper.	1.10	551.00	606.10
Choudary, Hira	Senior	United States	9/26/2024	Project Management Office Transition	Day 3 follow up with tax workstreams regarding open items related to tax deliverables	3.30	415.00	1,369.50
Ancona, Christopher	Manager	United States	9/26/2024	Project Management Office Transition	Review and edits to open items in the Project Management Office workstream tracker for latest updates	1.10	551.00	606.10
Ancona, Christopher	Manager	United States	9/26/2024	Project Management Office Transition	Follow ups with tax workstreams regarding open items on tax project status	0.70	551.00	385.70
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/26/2024	Payroll Tax	Review of FTX employment tax state and local accounts for all entities in addressing closure requirements and resolving open tax issues.	2.80	683.00	1,912.40
Wrenn, Kaitlin Doyle	Senior Manager	United States	9/26/2024	Payroll Tax	Correspondence review of characterization of asset transfer in the disputed claim reserve and impact to employee claims treatment.	0.70	683.00	478.10
Ancona, Christopher	Manager	United States	9/26/2024	Transfer Pricing	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona	0.50	551.00	275.50
Katsnelson, David	Senior Manager	United States	9/26/2024	Transfer Pricing	Brief meeting to discuss outstanding deliverables EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, P. Billings	0.20	683.00	136.60

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Choudary,Hira	Senior	United States	9/26/2024	Project Management Office Transition	Bi-Weekly FTX PMO touchpoint to discuss action items, project status, and follow-up items. EY Attendees: H. Choudary, C. Ancona	0.50	415.00	207.50
Billings,Phoebe	Manager	United States	9/26/2024	Transfer Pricing	Brief meeting to discuss outstanding deliverables EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, P. Billings	0.20	551.00	110.20
Ancona,Christopher	Manager	United States	9/26/2024	Transfer Pricing	Meeting to walkthrough GTP workflow (GTPw) dashboard EY Attendees: H. Choudary, C. Ancona, J. Allen	0.40	551.00	220.40
Allen,Jenefier Michelle	Staff	United States	9/26/2024	Non US Tax	Meeting to walkthrough GTP workflow (GTPw) dashboard EY Attendees: H. Choudary, C. Ancona, J. Allen	0.40	236.00	94.40
Frapolly,Brody	Senior	United States	9/26/2024	Transfer Pricing	Brief meeting to discuss outstanding deliverables EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, P. Billings	0.20	415.00	83.00
Cushner,Sam	Manager	United States	9/26/2024	US International Tax	Meeting to discuss in Q4 estimates workpaper prep EY Attendees: J. Mensah, S. Cushner	0.50	551.00	275.50
Inker,Brian	Senior	United States	9/26/2024	Transfer Pricing	Brief meeting to discuss outstanding deliverables EY Attendees: B. Frapolly, B. Inker, D. Katsnelson, P. Billings	0.20	415.00	83.00
Choudary,Hira	Senior	United States	9/26/2024	Project Management Office Transition	Meeting to walkthrough GTP workflow (GTPw) dashboard EY Attendees: H. Choudary, C. Ancona, J. Allen	0.40	415.00	166.00
Mensah,Josephine	Staff	United States	9/26/2024	US Income Tax	Meeting to discuss Q4 estimates workpaper prep EY Attendees: J. Mensah, S. Cushner	0.50	236.00	118.00
Watkins,Michael	Managing Director	United States	9/26/2024	Non US Tax	9/26/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, S. Balassiano, M. Watkins, N. Ossanlou	0.70	814.00	569.80
Balassiano,Sarah	Staff	United States	9/26/2024	Non US Tax	9/26/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, S. Balassiano, M. Watkins, N. Ossanlou	0.70	236.00	165.20
Sakaguchi,Masato	Senior	Japan	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	Quoine PTE all hands weekly meeting on 26 Sep (postponed from 24 Sep) EY Attendees: M. Sakaguchi Other Attendees: B. Spitz (Quoine Japan), J. Masters (PTE), R. Kita (PTE), K. Do (PTE), H. Nguyen (PTE), F. Baez (PTE), U. Nguyen (FTX Japan).	0.50	415.00	207.50
Sakaguchi,Masato	Senior	Japan	9/26/2024	ACR Bookkeeping/ACR Statutory Reporting	EY internal meeting to confirming of how to proceed with the invoice of Quoine Vietnam issued from a legal firm in pre-petition period EY Attendees: J. Suzuki, M. Sakaguchi	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	9/26/2024	Non US Tax	EY internal meeting to confirming of how to proceed with the invoice of Quoine Vietnam issued from a legal firm in pre-petition period EY Attendees: J. Suzuki, M. Sakaguchi	0.50	683.00	341.50
Ossanlou,Nina Shehrezade	Manager	United States	9/26/2024	Non US Tax	9/26/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, S. Balassiano, M. Watkins, N. Ossanlou	0.70	551.00	385.70
MacLean,Corrie	Senior	United States	9/26/2024	Non US Tax	9/26/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, S. Balassiano, M. Watkins, N. Ossanlou	0.70	415.00	290.50
Hammon,David Lane	Senior Manager	United States	9/26/2024	Non US Tax	9/26/24: Bi-weekly meeting to review new documentation provided, address open items and questions from E&Y foreign teams for non-US direct tax, payroll, VAT, and transfer pricing. EY Attendees: C. MacLean, D. Hammon, S. Balassiano, M. Watkins, N. Ossanlou	0.70	683.00	478.10
Gorman,Doug	Manager	United States	9/26/2024	Technology	Document requirements for new information reported to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/26/2024	Technology	Requirement gathering to for new information reported to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Cushner,Sam	Manager	United States	9/26/2024	US International Tax	Review of estimates workbooks for GG Trading Terminal Ltd.	0.50	551.00	275.50
Cushner,Sam	Manager	United States	9/26/2024	US International Tax	Review of estimates workbooks for Goodman Investments Ltd	0.60	551.00	330.60
Cushner,Sam	Manager	United States	9/26/2024	US International Tax	Review of estimates workbooks for LP Digital Asset Opportunities Master Fund Successor LP	0.60	551.00	330.60
Cushner,Sam	Manager	United States	9/26/2024	US International Tax	PT Trinit Investama Berkas	0.50	551.00	275.50
Mensah,Josephine	Staff	United States	9/26/2024	US International Tax	International Tax - preparing workpapers for Q4 estimates upon receipt of support for new entities	1.80	236.00	424.80

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Dubroff, Andy	Managing Director	United States	9/26/2024	Tax Advisory	Review liquidating trust draft from DBailey; discuss draft trust w/JBlank; review EY comments on draft trust	2.00	814.00	1,628.00
Choque, Steven	Staff	United States	9/26/2024	US International Tax	Q4 FTX JAPAN KK Workpaper Set-up	3.30	236.00	778.80
Mok, Wan Ling	Staff	United States	9/26/2024	US International Tax	Prepared assigned Q3 Estimate TBs continued	3.80	236.00	896.80
Zhuo, Melody	Senior	United States	9/26/2024	US International Tax	FTX international tax compliance - workpaper review continued	3.00	415.00	1,245.00
Berman, Jake	Senior Manager	United States	9/26/2024	US Income Tax	Reviewing updated digital tax asset analysis post changes made for latest trades	2.60	683.00	1,775.80
Scott, James	Client Serving Contractor JS	United States	9/26/2024	Non US Tax	Review of Quoine India domestic tax analysis	0.30	600.00	180.00
Bailey, Doug	Partner/Principal	United States	9/26/2024	Tax Advisory	Additional work on comprehensive disputed claims reserve example	3.10	866.00	2,684.60
Rumford, Neil	Partner/Principal	Gibraltar	9/27/2024	Non US Tax	Follow up email send to N Ossanolou of EY US requesting signed balance sheet of FTX (Gibraltar) Ltd, required in order to file a complete tax return in order for the company to be tax compliant in Gibraltar	0.10	866.00	86.60
Rumford, Neil	Partner/Principal	Gibraltar	9/27/2024	Non US Tax	Review of CT1 corporate tax return of FTX (Gibraltar) Ltd on submission to the Commissioner of Income Tax in Gibraltar by the deadline in order to help to ensure that the company remains tax compliant in Gibraltar	0.10	866.00	86.60
Perez, Ellen Joy	Senior	Gibraltar	9/27/2024	Non US Tax	FTX (Gibraltar) Ltd: Submission of the tax return to the Tax Office	1.00	415.00	415.00
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Request from M. Zhuo (EY) - US International Tax compliance info request : Review of the documents prepared by A. Geisler (EY), Review of the accounting files, preparation of additional documents, adjustment of the draft email.	2.90	551.00	1,597.90
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Switzerland GmbH - Request from M. Zhuo (EY) - US International Tax compliance info request : Review of the documents prepared by A. Geisler (EY), Review of the accounting files, preparation of additional documents, adjustment of the draft email.	1.40	551.00	771.40
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Certificates GmbH - Request from M. Zhuo (EY) - US International Tax compliance info request : Review of the documents prepared by A. Geisler (EY), Review of the accounting files, preparation of additional documents, adjustment of the draft email.	0.60	551.00	330.60
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - MOR Report 09.2024 - Email sent to A. Giovanoli (Matrixs) in order to request the documents	0.30	551.00	165.30
Bouza, Victor	Manager	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the draft prepared by A. Geisler (EY) addressed to O. Oyetunde (EY) and R. Hoskins (RLKS) regarding the supporting documentation related to the Europe Subsidiary sales	0.30	551.00	165.30
Leston, Juan	Partner/Principal	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the draft prepared by V. Bouza (EY) addressed to A. Giovanoli for the September MOR report planning and the confirmation of the scope of work	0.40	866.00	346.40
Leston, Juan	Partner/Principal	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Review of the draft and the working papers prepared by V. Bouza (EY) addressed to O. Oyetunde (EY) regarding the Europe Subsidiary sale	0.50	866.00	433.00
Leston, Juan	Partner/Principal	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Swiss entities - Review of the draft and the working papers prepared by V. Bouza (EY) addressed to M. Zhuo regarding the US International TAX compliance info request for the 3 entities	0.90	866.00	779.40
Leston, Juan	Partner/Principal	Switzerland/Lichtenstein	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	FTX Europe AG - Final August MOR review and corresponding drafts prepared by A. Geisler (EY)	0.70	866.00	606.20
Pastrikou, Eleni	Senior	Cyprus	9/27/2024	Value Added Tax	Review of the detailed trial balances for the periods 01/11/2023 - 31/07/2024 to identify any VAT obligations of FTX Crypto and FTX EMEA.	1.00	415.00	415.00
Pastrikou, Eleni	Senior	Cyprus	9/27/2024	Value Added Tax	Prepare email with information on TX Crypto and FTX EMEA to be forwarded to EY US for the purposes of US International Tax Compliance	0.70	415.00	290.50
Poloner, Seth	Managing Director	United States	9/27/2024	Information Reporting	Runbook review	0.50	814.00	407.00
Oyetunde, Oyeboade	Manager	United States	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Review of all outstanding deliverables for statutory reporting services in preparation for FY 2025 scope.	2.00	551.00	1,102.00
Asim, Malik Umer	Senior	United States	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Preparation of monthly reminder email to EY teams and FTX counterparts with deadlines to provide accounting information, complete bookkeeping and submit MORs to RLKS by the due date	0.60	415.00	249.00
Sakaguchi, Masato	Senior	Japan	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Search and Provide with the past 10 data and related documents of Social insurance data of former FTX Japan KK	2.70	415.00	1,120.50
Sakaguchi, Masato	Senior	Japan	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Search and Provide with the past 20 data of reimbursement to former FTX Japan KK CEO about company expenses	3.80	415.00	1,577.00
Mizutani, Rie	Manager	Japan	9/27/2024	Non US Tax	Work to sort out the treatment of APA between FTX Japan Co., Ltd. and Quoine PTE based on the migration package	0.80	551.00	440.80
Mizutani, Rie	Manager	Japan	9/27/2024	Non US Tax	Preparation of information to be transitioned on FTX Japan KK's FY2022.12 Tax compliance in transition package. 2	1.10	551.00	606.10

Exhibit D**Summary of Fees by Professional****For the Period September 1, 2024 through September 30, 2024**

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Tokuda,Keisuke	Senior	Japan	9/27/2024	Non US Tax	Review of information to be transitioned on FTX Japan KK's FY23 tax compliance in transition package	1.50	415.00	622.50
Taniguchi,Keisuke	Senior Manager	Japan	9/27/2024	Non US Tax	Review of information to be transitioned on FTX Japan KK's FY23 tax compliance in transition package	1.50	683.00	1,024.50
B,Bharath	Senior	India	9/27/2024	Non US Tax	Review of executed version of the India tax registration application of FTX Japan Holdings and providing our comments thereon	0.10	415.00	41.50
Madras,Hussain	Senior Manager	India	9/27/2024	Non US Tax	Review of execution version of the Share Transfer Agreement and Form SH-4 from an India tax perspective	1.10	683.00	751.30
Hammon,David Lane	Senior Manager	United States	9/27/2024	Non US Tax	Correspondences concerning the signing of the balance sheet to be filed with the FY23 tax return of FTX (Gibraltar) Ltd.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/27/2024	Non US Tax	Correspondences regarding inventory of compliance obligations needing to be addressed prior to being able to liquidate the FTX foreign entities.	2.00	683.00	1,366.00
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	Finalizing the CIT return along with the abridged BS with Mary's signature to file before the September 30 deadline	1.10	551.00	606.10
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	Correspondence with GT for VAT/bookkeeping documents to upload in tax portal for client access	0.70	551.00	385.70
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	Finalization of Quine India share transfer	1.20	551.00	661.20
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	9/27/24 - Catching up on emails	0.60	551.00	330.60
MacLean,Corrie	Senior	United States	9/27/2024	Non US Tax	Updates to One Global Methodology for removals and additions for non-US workstreams, follow ups to local teams for final deliverables.	1.60	415.00	664.00
Billings,Phoebe	Manager	United States	9/27/2024	Transfer Pricing	Transfer pricing updates for OGM status tracking	0.50	551.00	275.50
Billings,Phoebe	Manager	United States	9/27/2024	Transfer Pricing	Status tracking updates for country-by-country reporting deliverables for compliance years 2022, 2023 and 2024	1.30	551.00	716.30
Bost,Anne	Managing Director	United States	9/27/2024	Transfer Pricing	Review rest of world status deck	1.00	814.00	814.00
Frapolly,Brody	Senior	United States	9/27/2024	Transfer Pricing	Scoping for FY25 SOW	2.60	415.00	1,079.00
Hall,Emily Melissa	Manager	United States	9/27/2024	US State and Local Tax	Initial set-up of state tax workpapers and configuration files for separate company returns due 10/15/2024.	1.20	551.00	661.20
Choudary,Hira	Senior	United States	9/27/2024	Project Management Office Transition	Work on creating status reporting package for October	3.90	415.00	1,618.50
MacLean,Corrie	Senior	United States	9/27/2024	Non US Tax	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	415.00	124.50
Katsnelson,David	Senior Manager	United States	9/27/2024	Transfer Pricing	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	683.00	204.90
Asim,Malik Umer	Senior	United States	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	9/27/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, M. Borts, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: M. Cilia (FTX), E. Dalgleish (Alvarez & Marsal), A. Courroy (Sullerom), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	United States	9/27/2024	US Income Tax	9/27/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, M. Borts, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: M. Cilia (FTX), E. Dalgleish (Alvarez & Marsal), A. Courroy (Sullerom), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.40	600.00	240.00
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	551.00	165.30
Billings,Phoebe	Manager	United States	9/27/2024	Transfer Pricing	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	9/27/2024	Non US Tax	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	415.00	166.00
Scott,James	Client Serving Contractor JS	United States	9/27/2024	US Income Tax	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	600.00	180.00
MacLean,Corrie	Senior	United States	9/27/2024	Non US Tax	9/27/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, M. Borts, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: M. Cilia (FTX), E. Dalgleish (Alvarez & Marsal), A. Courroy (Sullerom), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.40	415.00	166.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Borts,Michael	Managing Director	United States	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	9/27/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, M. Borts, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: M. Cilia (FTX), E. Dalgleish (Alvarez & Marsal), A. Courroy (Sullerom), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.40	814.00	325.60
Di Stefano,Giulia	Senior	United States	9/27/2024	Transfer Pricing	Meeting to discuss items needed to include in scope for 2024 EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.50	415.00	207.50
Suzuki,Jason	Senior Manager	Japan	9/27/2024	Non US Tax	Working time to prepare for termination discussion with Quoine India external advisor Fair Consulting	1.00	683.00	683.00
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	9/27/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, M. Borts, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: M. Cilia (FTX), E. Dalgleish (Alvarez & Marsal), A. Courroy (Sullerom), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.40	551.00	220.40
Oyetunde,Oyebode	Manager	United States	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	9/27/24: weekly wind down discussions on non US entities for liquidation EY Attendees: C. MacLean, M. Borts, N. Ossanolou, O. Oyetunde, M. Asim, J. Scott Other Attendees: M. Cilia (FTX), E. Dalgleish (Alvarez & Marsal), A. Courroy (Sullerom), E. Simpson (sullerom), F. Ferdinandi (Sullivan and Cromwell),	0.40	551.00	220.40
Mensah,Josephine	Staff	United States	9/27/2024	US Income Tax	Meeting to discuss the workpaper prep for newly assigned entity EY Attendees: J. Mensah, M. Yang	0.50	236.00	118.00
Yang,Ming	Senior	United States	9/27/2024	US International Tax	Meeting to discuss the workpaper prep for newly assigned entity EY Attendees: J. Mensah, M. Yang	0.50	415.00	207.50
Oyetunde,Oyebode	Manager	United States	9/27/2024	ACR Bookkeeping/ACR Statutory Reporting	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	551.00	165.30
Hammon,David Lane	Senior Manager	United States	9/27/2024	Non US Tax	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	683.00	204.90
Inker,Brian	Senior	United States	9/27/2024	Transfer Pricing	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	415.00	166.00
Frapolly,Brody	Senior	United States	9/27/2024	Transfer Pricing	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	415.00	166.00
Balassiano,Sarah	Staff	United States	9/27/2024	Non US Tax	9/27/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, N. Ossanolou, S. Balassiano	0.50	236.00	118.00
Inker,Brian	Senior	United States	9/27/2024	Transfer Pricing	Meeting to discuss items needed to include in scope for 2024 EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.50	415.00	207.50
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	9/27/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, N. Ossanolou, S. Balassiano	0.50	551.00	275.50
MacLean,Corrie	Senior	United States	9/27/2024	Non US Tax	9/27/24: Weekly recap and upcoming items for next week concerning the Non-US workstream EY Attendees: C. MacLean, N. Ossanolou, S. Balassiano	0.50	415.00	207.50
Katsnelson,David	Senior Manager	United States	9/27/2024	Transfer Pricing	Meeting to discuss items needed to include in scope for 2024 EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.50	683.00	341.50
Frapolly,Brody	Senior	United States	9/27/2024	Transfer Pricing	Meeting to discuss items needed to include in scope for 2024 EY Attendees: B. Frapolly, D. Katsnelson, B. Inker, G. Stefano	0.50	415.00	207.50
Di Stefano,Giulia	Senior	United States	9/27/2024	Transfer Pricing	Meeting with the EY non-US workstream leads to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, O. Oyetunde, G. Stefano	0.30	415.00	124.50
Katsnelson,David	Senior Manager	United States	9/27/2024	Transfer Pricing	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	683.00	273.20
Hammon,David Lane	Senior Manager	United States	9/27/2024	Non US Tax	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	683.00	273.20
Ossanolou,Nina Shehrezade	Manager	United States	9/27/2024	Non US Tax	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	551.00	220.40
Billings,Phoebe	Manager	United States	9/27/2024	Transfer Pricing	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	551.00	220.40

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Scott,James	Client Serving Contractor JS	United States	9/27/2024	US Income Tax	Meeting with the EY transfer pricing team to discuss outstanding deliverables due through 2024. EY Attendees: C. MacLean, D. Katsnelson, D. Hammon, J. Scott, N. Ossanolou, P. Billings, B. Frapolly, B. Inker	0.40	600.00	240.00
Gorman,Doug	Manager	United States	9/27/2024	Technology	Plan development for SQL code updates to integrate new information reported to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	2.40	551.00	1,322.40
Gorman,Doug	Manager	United States	9/27/2024	Technology	Review existing SQL code for updates to integrate new information reported to support Profit & Loss calculation of 2023-2024 crypto activity for FTX entity	1.60	551.00	881.60
Chen,Zhu En	Staff	United States	9/27/2024	US International Tax	Preparing Income Inclusions workpaper for FTX KK Holdings entity	3.60	236.00	849.60
Chen,Zhu En	Staff	United States	9/27/2024	US International Tax	Updating Income Inclusions workpaper for FTX GG Trading entity	0.10	236.00	23.60
Yang,Rachel Sim	Senior Manager	United States	9/27/2024	US International Tax	Continue to review spa	1.10	683.00	751.30
Zhuo,Melody	Senior	United States	9/27/2024	US International Tax	FTX international tax compliance - financials review	2.90	415.00	1,203.50
Zhuo,Melody	Senior	United States	9/27/2024	US International Tax	FTX international tax compliance - workpaper comments	2.10	415.00	871.50
Scott,James	Client Serving Contractor JS	United States	9/27/2024	Non US Tax	Review of transfer pricing and local country country-by-country reporting	0.60	600.00	360.00
McGee,Liz	Senior Manager	United States	9/27/2024	IRS Audit Matters	Continue work on notices	1.70	683.00	1,161.10
Bailey,Doug	Partner/Principal	United States	9/27/2024	Tax Advisory	Draft tax analysis for interaction with Bahamian bankruptcy proceeding	3.90	866.00	3,377.40
Perez,Ellen Joy	Senior	Gibraltar	9/30/2024	ACR Bookkeeping/ACR Statutory Reporting	ZUBR Exchange Ltd: Requesting of September accounting information for monthly preparation and various communication.	0.50	415.00	207.50
poloner,seth	Managing Director	United States	9/30/2024	Information Reporting	Review revised example	0.20	814.00	162.80
Suzuki,Jason	Senior Manager	Japan	9/30/2024	Non US Tax	Email correspondence to confirm regulatory compliance requirements for Quoine PTE with BlackOak legal advisor	0.90	683.00	614.70
Suzuki,Jason	Senior Manager	Japan	9/30/2024	Non US Tax	Working time to review explanation data provided by Crowe auditor of Quoine PTE for their revisions to the audited financial statements for 31 March 2021 related to tax calculations	0.50	683.00	341.50
Sakaguchi,Masato	Senior	Japan	9/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Working for analysis of difference between social insurance provision s	2.90	415.00	1,203.50
B,Bharath	Senior	India	9/30/2024	Non US Tax	Review of executed version of the India tax registration application of FTX Japan and providing our comments thereon	0.20	415.00	83.00
Hammon,David Lane	Senior Manager	United States	9/30/2024	Non US Tax	Correspondences concerning tax/accounting obligations needing to be addressed prior to liquidating the FTX foreign entities	1.60	683.00	1,092.80
Hammon,David Lane	Senior Manager	United States	9/30/2024	Non US Tax	Correspondences regarding next steps for finalizing the transition package for the purchaser of FTX Japan KK	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/30/2024	Non US Tax	Correspondences regarding FTX Europe AG's issue with accessing the entity's quarterly VAT returns in the tax authority's online system.	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/30/2024	Non US Tax	Correspondences concerning Quoine Singapore's financials	0.30	683.00	204.90
Hammon,David Lane	Senior Manager	United States	9/30/2024	Non US Tax	Correspondence regarding points of contact to obtain the financial data required to prepare the CbCR notifications of the FTX foreign entities.	0.30	683.00	204.90
Ossanolou,Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Sending the draft communication for scope validation to ACR, IND and TP to get their input before sending out	0.60	551.00	330.60
Ossanolou,Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Review of SG and HK deliverables and drafting emails to Tricor and TLB for specific updates on each deliverable	1.30	551.00	716.30
Ossanolou,Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Review of IND comments on October deliverables	0.40	551.00	220.40
Ossanolou,Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Looking into DT deliverables coming through for October SRP and planning out how to action	0.80	551.00	440.80
Ossanolou,Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Review of India tax treatment of the distribution to FTX Japan Holdings KK	0.50	551.00	275.50
Ossanolou,Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Correspondence in regards to documents needed for preparation of Innovatia Limited FY 2021 Draft Financial Statements	0.30	551.00	165.30
MacLean,Corrie	Senior	United States	9/30/2024	Non US Tax	Prepare and update list of completed and outstanding deliverables for third-party providers for APAC entities and update master One Global Methodology tracker	3.00	415.00	1,245.00
Mould Parga,Joaquin	Staff	United States	9/30/2024	Transfer Pricing	Reviewed the penalty for non-compliance in the country-by-country tracker.	1.20	236.00	283.20
Billings,Phoebe	Manager	United States	9/30/2024	Transfer Pricing	Call to discuss scoping for calendar year 2025 transfer pricing deliverables	0.50	551.00	275.50
Billings,Phoebe	Manager	United States	9/30/2024	Transfer Pricing	Email correspondence with EY PMO team regarding scope for 2025 transfer pricing deliverables	0.30	551.00	165.30
Billings,Phoebe	Manager	United States	9/30/2024	Transfer Pricing	Updating country-by-country reporting tracker based on latest status updates	0.30	551.00	165.30
Frapolly,Brody	Senior	United States	9/30/2024	Transfer Pricing	Updating FY 23 Master File Past 1	3.90	415.00	1,618.50
Frapolly,Brody	Senior	United States	9/30/2024	Transfer Pricing	Updating FY 23 Master File Past 2	3.50	415.00	1,452.50
Ancona,Christopher	Manager	United States	9/30/2024	Project Management Office Transition	Updates to slide deck materials ahead of call with tax workstreams to discuss latest project status	0.70	551.00	385.70

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Ancona,Christopher	Manager	United States	9/30/2024	Project Management Office Transition	Updates to slide deck materials ahead of call with tax workstreams to discuss latest project status	0.70	551.00	385.70
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/30/2024	Payroll Tax	Summary review of FTX employee claim review and outline of equity considerations for next step in review process.	2.00	683.00	1,366.00
Berman,Jake	Senior Manager	United States	9/30/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	683.00	136.60
Scott,James	Client Serving Contractor JS	United States	9/30/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	600.00	120.00
Wrenn,Kaitlin Doyle	Senior Manager	United States	9/30/2024	Payroll Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	683.00	136.60
Choudary,Hira	Senior	United States	9/30/2024	Project Management Office Transition	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	415.00	83.00
Billings,Phoebe	Manager	United States	9/30/2024	Transfer Pricing	Meeting to discuss scoping for transfer pricing deliverables for FY24 EY Attendees: D. Katsnelson, B. Inker, B. Frapolly, G. Stefano, P. Billings	0.50	551.00	275.50
Bost,Anne	Managing Director	United States	9/30/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	814.00	162.80
Mistler,Brian M	Senior Manager	United States	9/30/2024	US Income Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	683.00	136.60
Katsnelson,David	Senior Manager	United States	9/30/2024	Transfer Pricing	Meeting to discuss scoping for transfer pricing deliverables for FY24 EY Attendees: D. Katsnelson, B. Inker, B. Frapolly, G. Stefano, P. Billings	0.50	683.00	341.50
Poloner,Seth	Managing Director	United States	9/30/2024	Information Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	814.00	162.80
Inker,Brian	Senior	United States	9/30/2024	Transfer Pricing	Meeting to discuss scoping for transfer pricing deliverables for FY24 EY Attendees: D. Katsnelson, B. Inker, B. Frapolly, G. Stefano, P. Billings	0.50	415.00	207.50
Di Stefano,Giulia	Senior	United States	9/30/2024	Transfer Pricing	Meeting to discuss scoping for transfer pricing deliverables for FY24 EY Attendees: D. Katsnelson, B. Inker, B. Frapolly, G. Stefano, P. Billings	0.50	415.00	207.50
Frapolly,Brody	Senior	United States	9/30/2024	Transfer Pricing	Meeting to discuss scoping for transfer pricing deliverables for FY24 EY Attendees: D. Katsnelson, B. Inker, B. Frapolly, G. Stefano, P. Billings	0.50	415.00	207.50
Zhuo,Melody	Senior	United States	9/30/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	415.00	83.00

Exhibit D**Summary of Fees by Professional**

For the Period September 1, 2024 through September 30, 2024

Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Lovelace, Lauren	Partner/Principal	United States	9/30/2024	US International Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	866.00	173.20
Borts, Michael	Managing Director	United States	9/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	814.00	162.80
Oyetunde, Oyeboade	Manager	United States	9/30/2024	ACR Bookkeeping/ACR Statutory Reporting	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	551.00	110.20
Ossanolou, Nina Shehrezade	Manager	United States	9/30/2024	Non US Tax	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	551.00	110.20
Bieganski, Walter	Client Serving Contractor WB	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	200.00	40.00
Poloner, Seth	Managing Director	United States	9/30/2024	Information Reporting	Meeting to discuss reporting. EY Attendees: S. Poloner, T. Ferris	0.40	814.00	325.60
Sun, Yuchen	Manager	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	551.00	110.20
Davis, Kathleen F.	Manager	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	551.00	110.20
Musano, Matthew Albert	Senior Manager	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	683.00	136.60
Huang, Vanesa	Senior	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	415.00	83.00
Suzuki, Jason	Senior Manager	Japan	9/30/2024	Non US Tax	Conference call with Tricor to discuss Quoine PTE Goods and services historical tax correction EY Attendees: J. Suzuki Other Attendees: F. Liu (Tricor)	0.30	683.00	204.90
MacLean, Corrie	Senior	United States	9/30/2024	Non US Tax	Meeting to review SRPs, change request notes, and critical emails for September EY Attendees: C. MacLean, S. Balassiano	0.50	415.00	207.50
Ferris, Tara	Partner/Principal	United States	9/30/2024	Information Reporting	Meeting to discuss reporting. EY Attendees: S. Poloner, T. Ferris	0.40	866.00	346.40
Zheng, Eva	Manager	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	551.00	110.20
Hall, Emily Melissa	Manager	United States	9/30/2024	US State and Local Tax	9/30/2024 state tax weekly field of play call to discuss workstream updates. EY Attendees: E. Hall, E. Zheng, Y. Sun, W. Bieganski, V. Huang, M. Musano, K. Davis	0.20	551.00	110.20
Balassiano, Sarah	Staff	United States	9/30/2024	Non US Tax	Meeting to review SRPs, change request notes, and critical emails for September EY Attendees: C. MacLean, S. Balassiano	0.50	236.00	118.00
Ancona, Christopher	Manager	United States	9/30/2024	Transfer Pricing	Weekly meeting to review FTX project updates, issues, and risks with regards to providing preliminary tax diligence services in connection with FTX Chapter 11 bankruptcy proceedings and the implementation of global compliance and reporting services. EY Attendees: C. Ancona, A. Bost, B. Mistler, H. Choudary, J. Berman, J. Scott, K. Wrenn, L. Lovelace, M. Zhuo, M. Borts, N. Ossanolou, O. Oyetunde, S. Poloner	0.20	551.00	110.20
Mensah, Josephine	Staff	United States	9/30/2024	US International Tax	International Tax - continued preparing workpapers for Q4 estimates upon receipt of support for new entities	2.00	236.00	472.00
Yang, Rachel Sim	Senior Manager	United States	9/30/2024	US International Tax	Estimate TB receipt status & E&P exposure summary	1.00	683.00	683.00
Zhuo, Melody	Senior	United States	9/30/2024	US International Tax	FTX international tax compliance - workpaper updates	3.80	415.00	1,577.00

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Name	Title	Location	Date of Service	Project Category	Description	Time	Hourly Rate	Total Individual Fees
Berman,Jake	Senior Manager	United States	9/30/2024	US Income Tax	Reviewing tax returns due 10/15 for 12/31 tax year	0.40	683.00	273.20
Scott,James	Client Serving Contractor JS	United States	9/30/2024	Non US Tax	Assistance with non-US compliance related to country-by-country reporting	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	9/30/2024	US Income Tax	Review of federal tax matters related to implementation of the liquidating trust	0.40	600.00	240.00
Scott,James	Client Serving Contractor JS	United States	9/30/2024	US State and Local Tax	Review of state and local tax compliance matters for year ended 10/31/2024	0.30	600.00	180.00
Bailey,Doug	Partner/Principal	United States	9/30/2024	Tax Advisory	Further evaluation of tax issues related to the liquidating trust	3.10	866.00	2,684.60
Bailey,Doug	Partner/Principal	United States	9/30/2024	Tax Advisory	Resolving treatment of post-petition interest by the debtors and claimants	1.10	866.00	952.60
Neziroski,David	Consultant	United States	9/30/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) regarding additional detail for the May application and walk through updates needed	0.60	445.00	267.00
Ancona,Christopher	Manager	United States	9/30/2024	Fee/Employment Applications	Call with C. Ancona and D. Neziroski (EY) regarding additional detail for the May application and walk through updates needed	0.60	551.00	330.60
							1,770.70	\$ 983,752.20